



BUFFALO – HANOVER – MONTROSE SCHOOLS
ANNUAL BUDGET
2022 – 2023



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Melissa Brings, Chair	Jan. 2008	Dec. 2024
Sue Lee, Vice Chair	Jan. 2006	Dec. 2024
Bob Sansevere, Clerk	Sept. 2016	Dec. 2022
Kenneth Ogden, Treasurer	Apr. 2013	Dec. 2022
Adam Bjorklund, Director	Jan. 2021	Dec. 2024
Amanda Reineck, Director	Jan. 2018	Dec. 2022
Amanda Lawrence, Director	Jan. 2021	Dec. 2024

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

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

BUILDING PRINCIPALS

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

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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

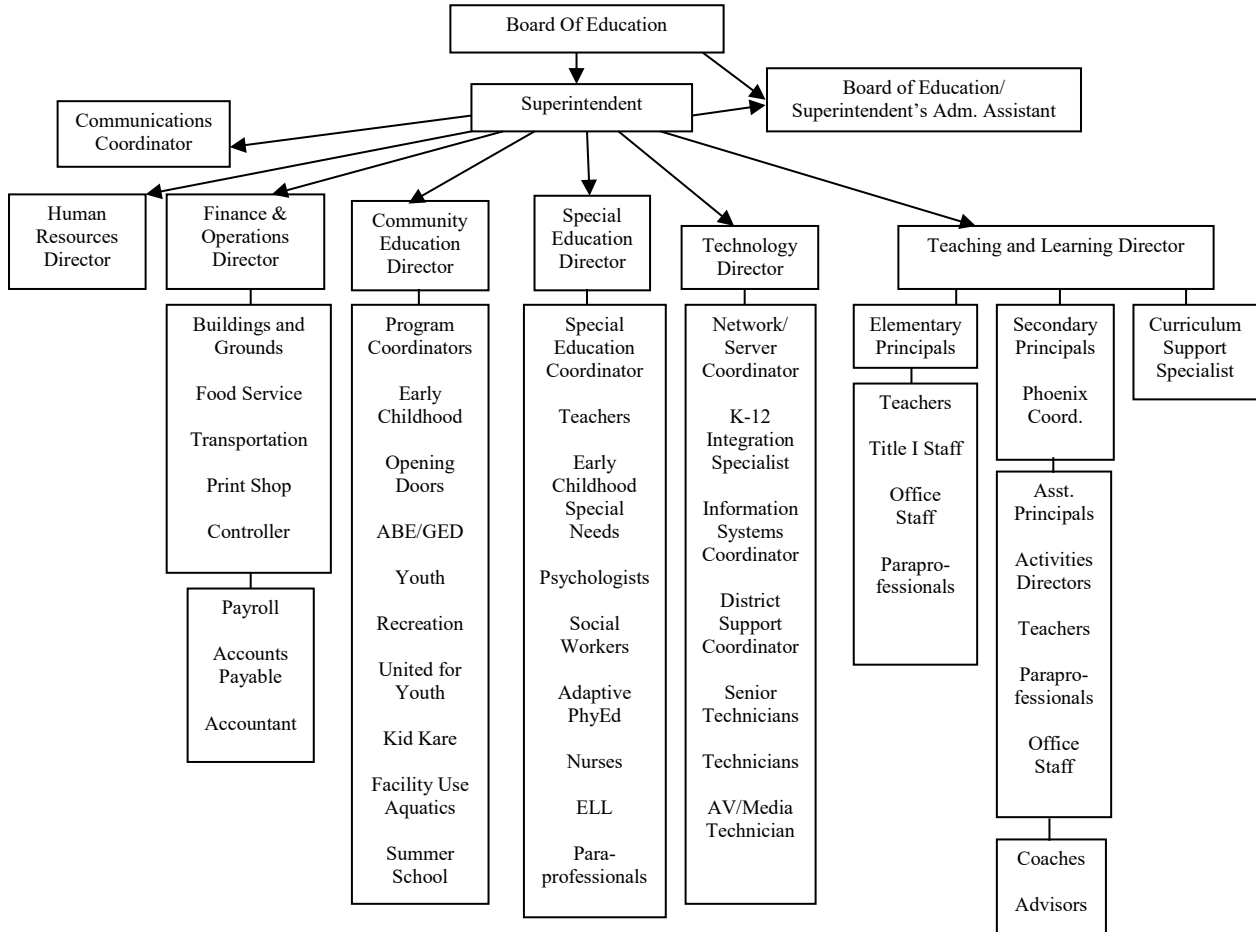
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a 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
2022-2023 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 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
2022-2023 BUDGET**

BUDGET OVERVIEW

BUDGET TIMELINE

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 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
2022-2023 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 24, 2022, the School Board approved the 2022-2023 budget assumptions for the General Fund. The School Board approved the assumptions in order to build the 2022-2023 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions including the budget modifications are as follows:

- ❑ Enrollment projections based on the November 2021 enrollment report. The enrollment report did not include any adjustments related to students lost during the Covid-19 pandemic.
- ❑ \$750 per Adjusted Pupil Unit (APU) operating referendum approved in November 2019 through 2025.
- ❑ General Education revenue formula allowance increase of 2% or \$135 to \$6,863 in 22-23 and 1% increase for future.
- ❑ Special Education aid increase of 2.28% for 2022-23 and 1.5% for future years.
- ❑ OPEB contributions continue in 2022-23.
- ❑ Maintain 2018-19 approved staffing ratios.
- ❑ Maintain staffing at current levels.
- ❑ Includes utilization of Federal Pandemic Relief Fund for staffing expenditures in 2022-23 and 2023-24.
- ❑ 1.0 FTE special education staffing contingency.
- ❑ 2.95 FTE Superintendent staffing contingency.
- ❑ Continuation of 6.0 FTE for Class Size Reduction-includes Marketing budget and social workers.
- ❑ Continuation of 6.0 FTE addition for Local Option Revenue funding.
- ❑ Salary and benefit changes based on settlements in place and market conditions for non-settled contracts.
- ❑ Non-Salary, Non-Benefits Costs are estimated to increase at 0-5%.
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies.
- ❑ QComp (PPD) continues for 2022-23 assuming revenues and expenditures are equal.
- ❑ \$400,000 of fund balance assigned for technology to be spent in 2022-23
- ❑ LTFM expenditures to match revenue less \$100,000 set aside for field turf.

**ISD 877 BUFFALO-HANOVER-MONTROSE
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BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

The budget assumes that the entire year's operation will return to the normal National School Lunch Program and includes a planned spend down of the fund balance. There will be an increase in lunch and breakfast meal prices by \$ 0.10. For the 2022-2023 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

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

COMMUNITY SERVICE FUND

On May 9th, 2022, the preliminary Community Service budget was presented. The program continues with a return to pre-pandemic levels.

HRA TRUST FUND

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

BUILDING CONSTRUCTION FUND

The budget includes only expenditures equal to the remaining revenue from financing in 2021-22 resulting in a zero fund balance at year-end. On March 22nd, 2021 the District approved lease financing to upgrade tennis courts that were substantial completed in the fall of 2021.

General Fund

01 General Fund

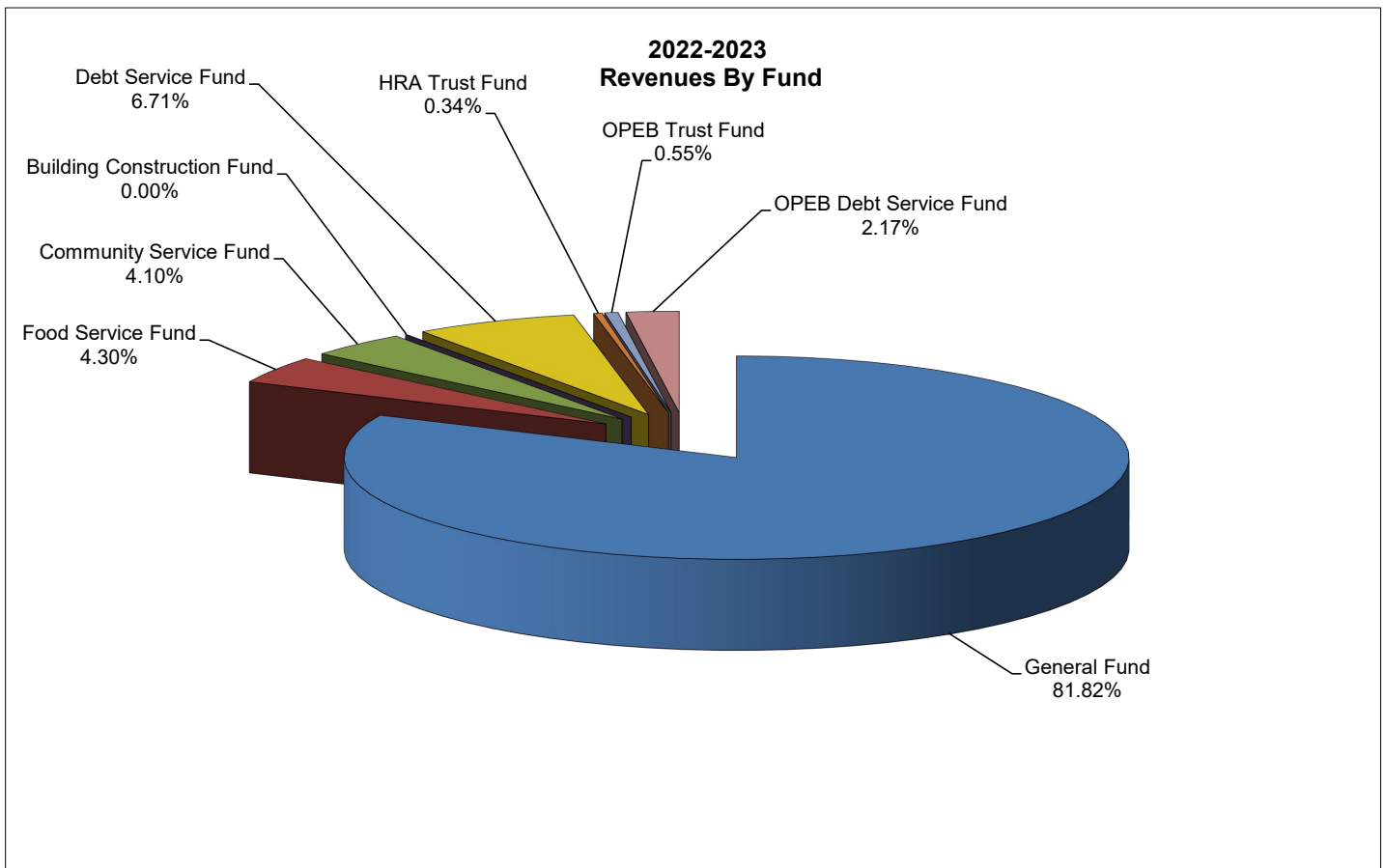
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration;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

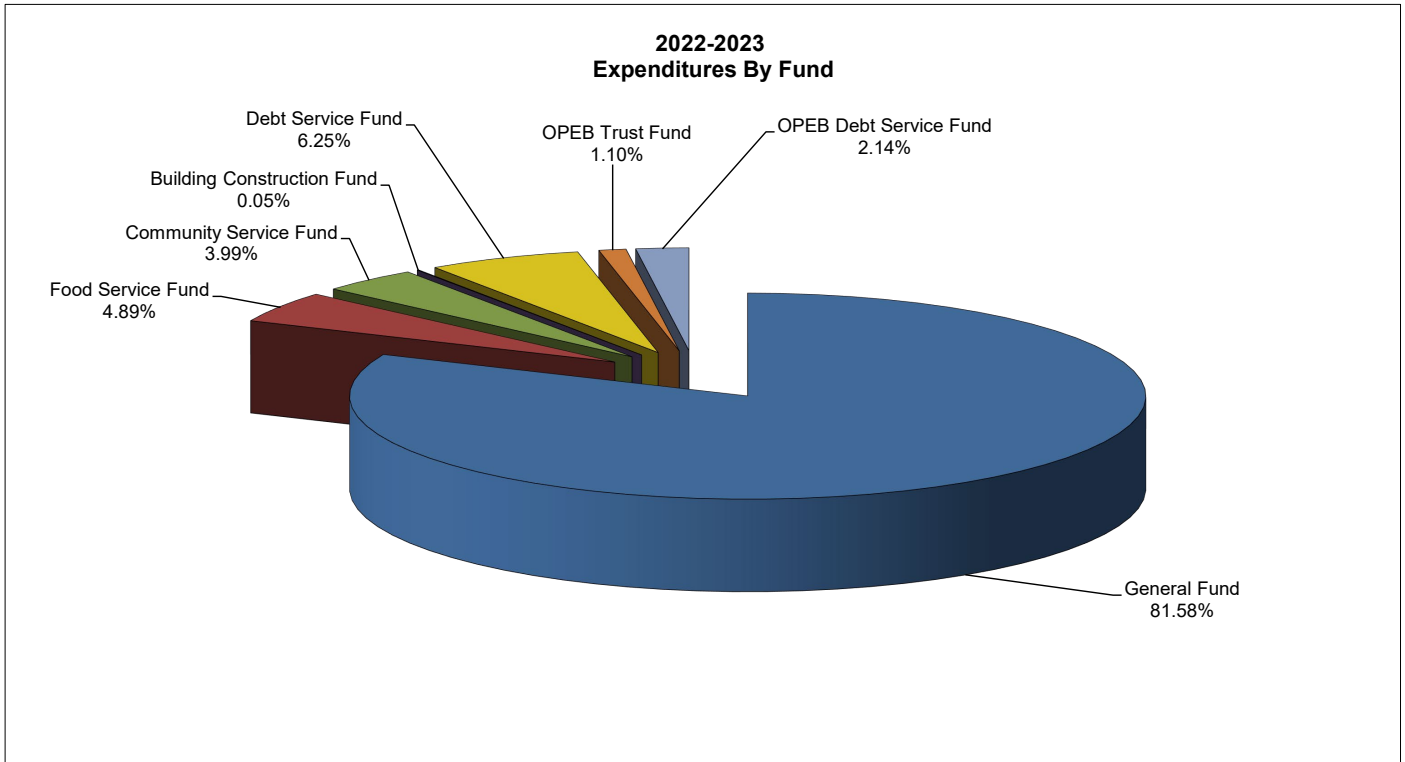
	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund	\$68,482,098	\$73,079,319	\$73,558,542	\$72,876,170
Food Service Fund	\$3,431,538	\$3,575,946	\$4,294,265	\$3,829,887
Community Service Fund	\$3,380,385	\$3,014,481	\$3,843,243	\$3,650,956
Building Construction Fund	\$111,837	\$726,750	\$0	\$0
Debt Service Fund	\$5,528,794	\$5,432,178	\$14,062,981	\$5,978,237
HRA Trust Fund	\$226,523	\$692,585	\$331,000	\$306,080
OPEB Trust Fund	\$706,564	\$3,442,338	(\$31,705)	\$491,135
OPEB Debt Service Fund	\$2,046,075	\$2,027,467	\$2,007,117	\$1,933,758
Total	\$83,913,814	\$91,991,064	\$98,065,443	\$89,066,223



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

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund	\$67,409,716	\$70,812,640	\$72,371,666	\$74,151,697
Food Service Fund	\$3,122,855	\$3,133,992	\$4,048,943	\$4,441,002
Community Service Fund	\$3,472,358	\$3,098,359	\$3,537,313	\$3,622,474
Building Construction Fund	\$878,422	\$360,060	\$465,000	\$46,180
Debt Service Fund	\$5,571,123	\$5,549,622	\$14,140,958	\$5,680,027
OPEB Trust Fund	\$1,054,139	\$1,107,715	\$1,252,211	\$1,003,730
OPEB Debt Service Fund	\$1,985,285	\$1,998,685	\$2,016,085	\$1,947,385
Total	\$83,493,898	\$86,061,073	\$97,832,176	\$90,892,495

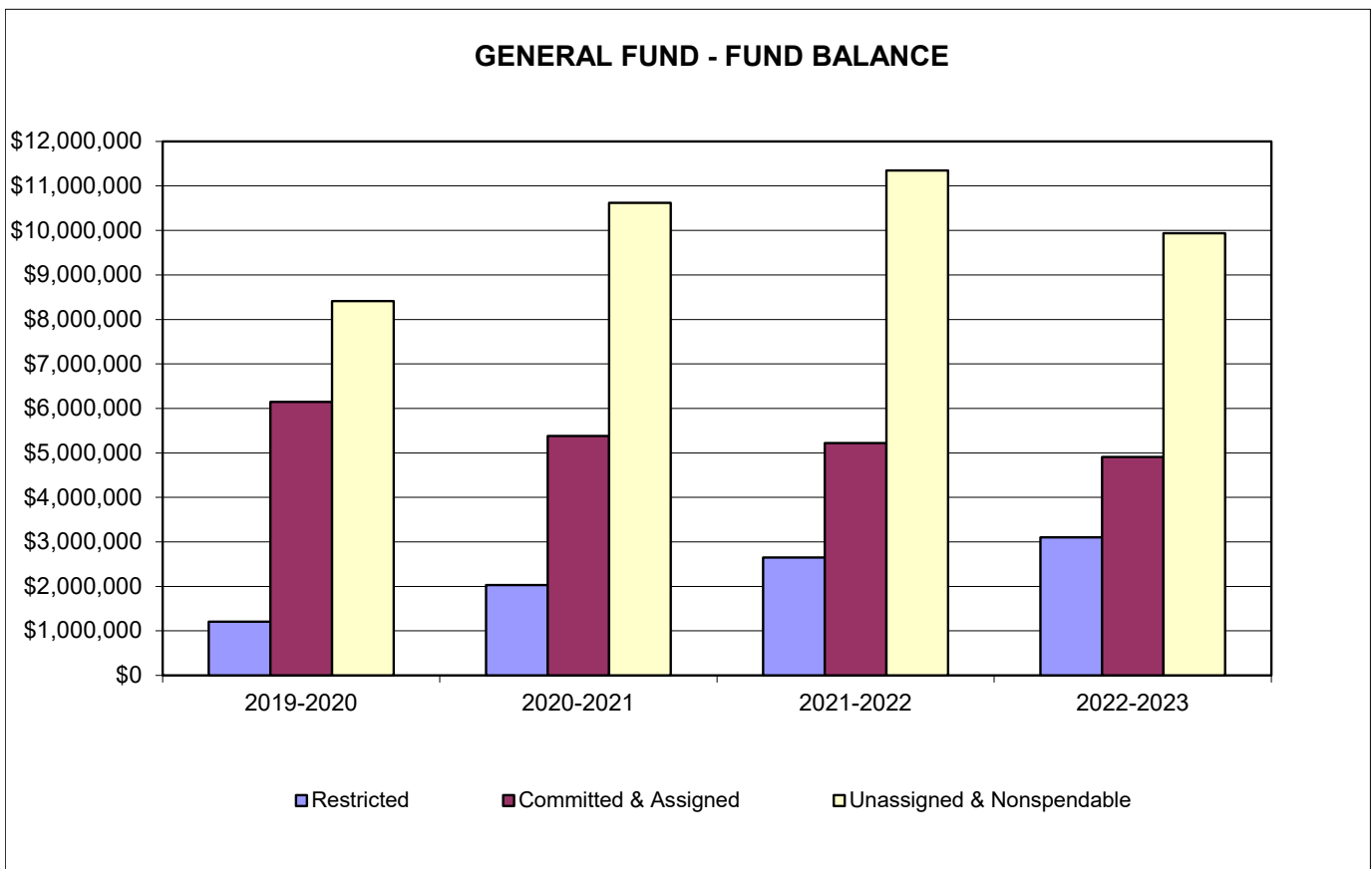


**ISD 877 BUFFALO-HANOVER-MONTROSE
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GENERAL FUND 01 - FUND BALANCE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Projected	Projected
Fund Balance:				
Restricted	\$1,208,745	\$2,033,046	\$2,651,305	\$3,100,561
Committed & Assigned	\$6,148,829	\$5,380,109	\$5,222,833	\$4,905,763
Unassigned & Nonspendable	\$8,409,807	\$10,620,905	\$11,346,798	\$9,939,085
Total Fund Balance	\$15,767,381	\$18,034,060	\$19,220,936	\$17,945,409
Total General Fund Expenditures	\$67,409,716	\$70,812,640	\$72,371,666	\$74,151,697

Unassigned Fund Balance as a % of Total Expenditures	12.48%	15.00%	15.68%	13.40%
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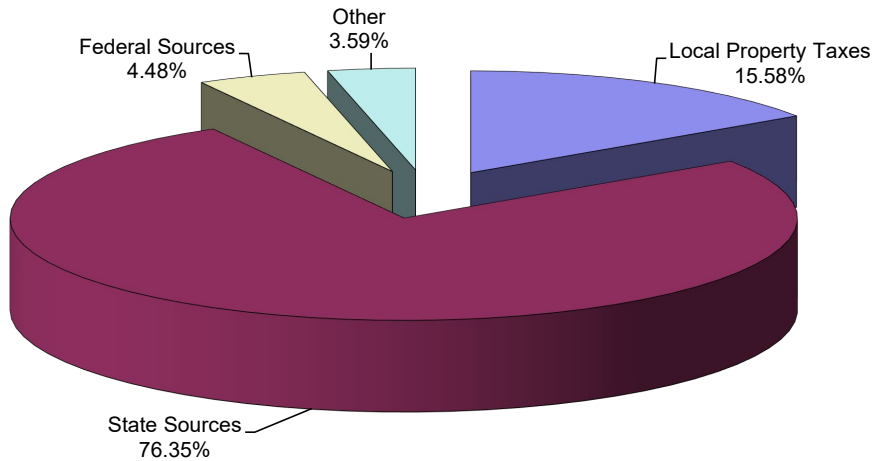


**ISD 877 BUFFALO-HANOVER-MONTROSE
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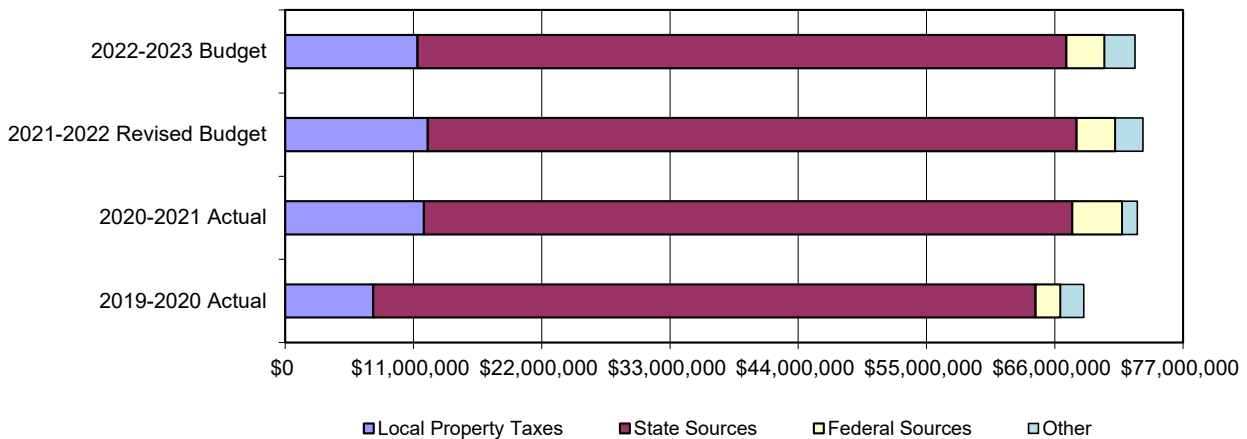
GENERAL FUND 01 - REVENUE SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Local Property Taxes	\$7,557,111	\$11,890,039	\$12,221,260	\$11,355,167	(\$866,093)	-7.09%
State Sources	\$56,801,417	\$55,596,868	\$55,651,101	\$55,638,922	(\$12,179)	-0.02%
Federal Sources	\$2,135,167	\$4,294,002	\$3,305,173	\$3,263,940	(\$41,233)	-1.25%
Other	\$1,988,403	\$1,298,410	\$2,381,008	\$2,618,141	\$237,133	9.96%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$68,482,098	\$73,079,319	\$73,558,542	\$72,876,170	(\$682,372)	-0.93%

**2022-2023
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$4,635,419	\$8,659,061	\$9,066,078	\$8,407,612
111	Long Term Facilities Maint. Levy - 05	\$1,359,780	\$1,495,413	\$1,566,164	\$1,309,682
302-001	Property Taxes - Lease Levy - 05	\$434,253	\$443,955	\$361,842	\$428,680
335-111	Alt Teaching Q Comp Levy	\$530,130	\$555,178	\$502,920	\$457,639
342-111	Property Taxes - Safe Schools	\$226,047	\$251,719	\$254,361	\$240,782
830-111	Property Taxes - Career Tech	\$147,792	\$164,204	\$214,682	\$214,682
005	Property Taxes - Re-Employment	\$34,219	\$97,801	\$60,664	\$60,664
009	Fiscal Disparities	\$113,000	\$142,000	\$113,000	\$153,877
210	County Apportionment	\$68,686	\$73,549	\$73,549	\$73,549
189	Misc County Tax Revenue	\$7,785	\$7,158	\$8,000	\$8,000
Sub-Total Property Tax & County Revenue		\$7,557,111	\$11,890,038	\$12,221,260	\$11,355,167
Tuition, Fees & Admissions					
211	Parking Fees/Chromebook Repairs	\$50,856	\$0	\$71,756	\$58,900
202/050/203	Admission & Student Activity Revenue	\$335,251	\$297,633	\$421,741	\$421,741
180	Third Party Billings	\$138,788	\$250,341	\$225,000	\$225,000
Sub-Total Tuition, Fees & Admissions		\$524,895	\$547,974	\$718,497	\$705,641
Other Local Revenue					
130	Interest Revenue	\$281,297	\$24,794	\$6,850	\$223,200
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$67,308	\$58,093	\$56,450	\$58,097
021	Revenue from Other Districts	\$69,803	\$99,741	\$883,686	\$905,378
022	Reim from Other District for SPED Service	\$17,101	\$18,931	\$14,535	\$1,500
060/099	Student Activities - 51	\$10,702	\$1,085	\$16,060	\$25,479
096/601	Donations	\$86,271	\$68,362	\$70,850	\$36,000
096	Donations - Fund 05	\$2,765	\$0	\$1,500	\$0
188	Retiree Contributions	\$111,730	\$46,510	\$66,750	\$50,500
610	Sales Tax	\$14,425	\$7,869	\$14,000	\$14,000
623	Sale of Property	\$0	\$14,016	\$0	\$0
099/339	Misc Local Revenue	\$45,420	\$25,792	\$55,315	\$20,750
099	Misc Revenue - 05	\$24,235	\$0	\$0	\$0
050/620	Student Activities - 09	\$5,351	\$48	\$500	\$6,000
096/099	Student Activities - 09	\$611,656	\$204,196	\$353,615	\$449,696
204	Revenue from Resale/Materials	\$298	\$0	\$0	\$0
205	Shop Receipts	\$14,211	\$9,609	\$19,000	\$19,000
206	Band Receipts	\$1,387	\$88	\$1,000	\$1,000
207	Art Receipts	\$0	\$0	\$2,000	\$2,000
195	Insurance Recovery	\$532	\$40,533	\$0	\$0
Sub-Total Other Local Revenue		\$1,462,892	\$718,067	\$1,660,511	\$1,911,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$261,280	\$241,053	\$224,369	\$224,369
211	General Education Aid	\$40,442,659	\$39,170,724	\$40,182,580	\$39,997,987
300	Out of State Tuition	\$2,828	\$6,688	\$0	\$0
302-211	Operating Capital	\$462,335	\$434,581	\$435,618	\$437,667
302-211	Operating Capital - 05	\$931,894	\$875,953	\$900,397	\$876,649
306-211	Staff Development	\$807,961	\$774,677	\$789,356	\$806,018
313-211	Integration	\$389,299	\$390,857	\$397,634	\$585,845
317-211	Basic Skills	\$941,645	\$953,296	\$676,261	\$599,282
330-211	Learning & Development	\$1,234,762	\$1,128,413	\$1,121,233	\$1,134,384
320-300	American Indian Education	\$27,503	\$24,218	\$23,580	\$25,370
335-211	Alt Teaching Q Comp	\$965,827	\$925,933	\$927,080	\$892,078
388-211	Gifted & Talented	\$81,574	\$76,677	\$76,261	\$76,339
212	Literacy Aid	\$311,127	\$289,747	\$289,746	\$289,746
312	Shared Time	\$6,943	\$20,924	\$10,836	\$21,000
227	Abatement Aid	\$3,117	\$6,075	\$3,697	\$3,697
229	Disparity Reduction	\$558	\$583	\$583	\$663
234	Hmstd Mkt Value Credit	\$20,825	\$20,772	\$20,837	\$20,837
258	Mobile Hmstd Mkt Value Credit	\$0	\$349	\$349	\$349
302-300	Equity Aid - 05	\$20,370	(\$30,170)	\$60,400	\$31,362
317	Long Term Facilities Maintenance - 05	\$953,039	\$905,290	\$872,586	\$828,253
342-300	Safe Schools	\$200,288	\$0	\$0	\$0
370	District Cooperative Aid	\$51,395	\$11,851	\$12,507	\$12,500
714-300	Deseg Transport	\$97,034	\$99,846	\$97,242	\$80,006
715-300	Integration/Desegregation Transportation	\$5,675	\$0	\$0	\$0
720-300	Nonpublic Pupil Transport	\$142,051	\$130,087	\$130,770	\$130,761
830-300	Secondary Vocational Transport	\$47,084	\$32,736	\$31,250	\$16,149
363	Special Education	\$8,078,114	\$8,802,105	\$8,034,849	\$8,217,981
369	Other Revenue from State Agencies	\$0	\$1,145	\$40	\$40
397	TRA Special Funding	\$227,593	\$218,508	\$227,590	\$227,590
399	Other State Aid	\$86,637	\$83,950	\$103,450	\$102,000
Sub-Total State Aids		\$56,801,417	\$55,596,868	\$55,651,101	\$55,638,922

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

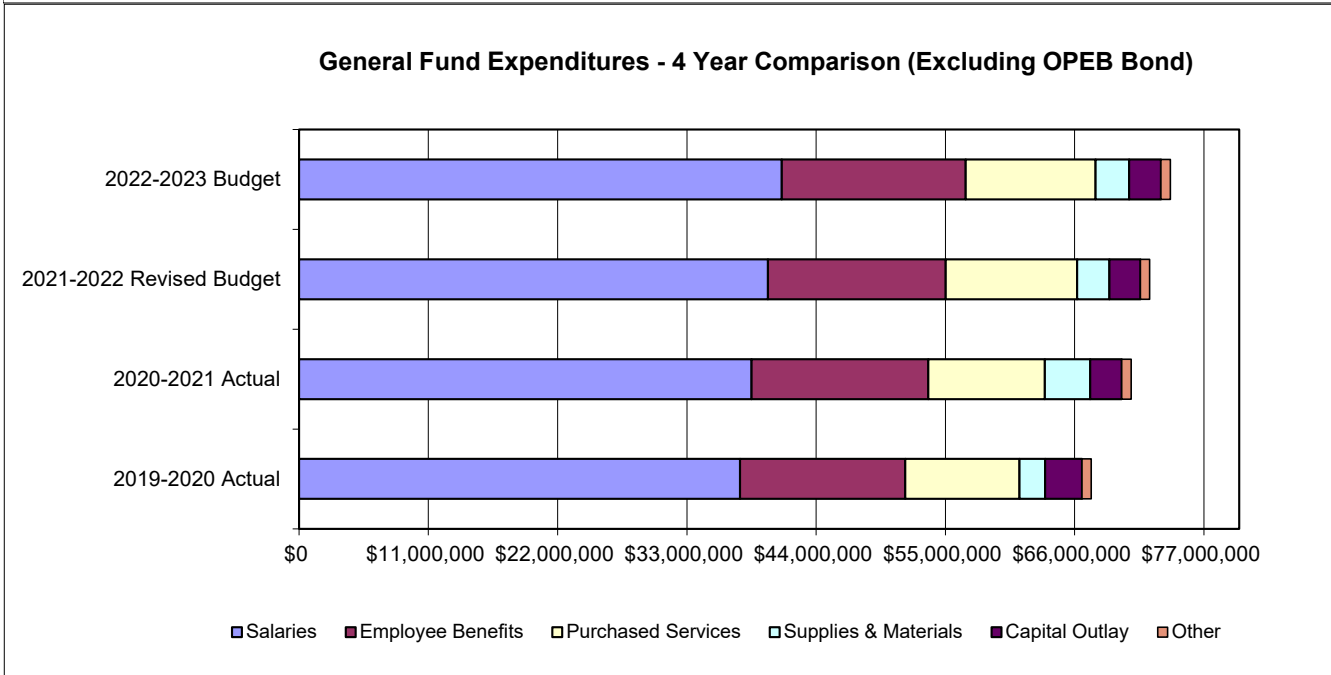
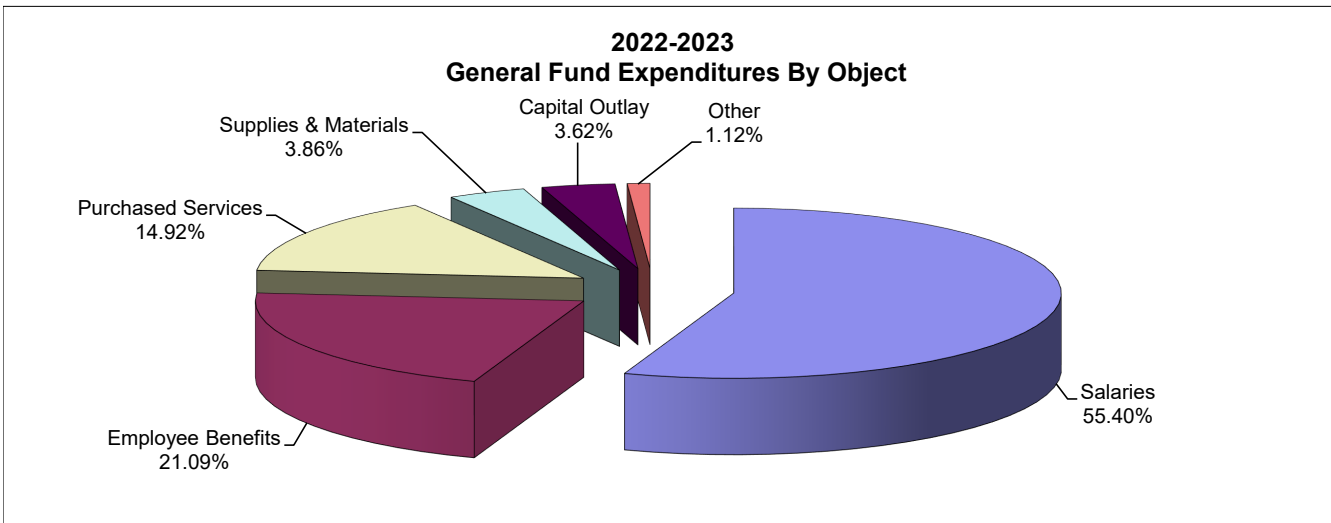
GENERAL FUND 01

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Revenue				
Federal Aids				
140-171 Covid Relief Funds	\$0	\$20,700	\$729,956	\$795,522
401 Title I	\$424,239	\$331,638	\$337,475	\$288,185
414 Title II Part A	\$119,187	\$95,896	\$116,265	\$93,404
417 Title III Part A	\$0	\$79	\$11,498	\$0
419 Special Education	\$699,909	\$768,850	\$648,090	\$889,494
420 Special Education - Preschool	\$19,365	\$28,624	\$5,669	\$18,048
422 Special Education - IEIC	\$25,771	\$23,487	\$25,377	\$29,069
425 Special Education - EIS	\$60,000	\$150,000	\$149,589	\$113,796
430 Special Education - IDEA CSPD	\$20,854	\$17,040	\$17,053	\$22,000
599 Misc Federal Direct Aid	\$53,946	\$237,051	\$54,000	\$54,000
151 ESSER - 90%	\$0	\$243,878	\$58,680	\$2,919
152 ESSER - 9.5%	\$0	\$14,724	\$11,181	\$576
153 GEER	\$0	\$7,996	\$45,701	\$1,015
154 CARES ACT	\$0	\$1,325,646	\$0	\$0
155 ESSER II	\$0	\$0	\$181,821	\$536,952
160 ESSER III	\$0	\$0	\$522,129	\$29,005
174 CARES ACT	\$248,418	\$680,528	\$0	\$0
699 Integration	\$463,478	\$347,865	\$390,689	\$389,955
Sub-Total Federal Aids	\$2,135,167	\$4,294,002	\$3,305,173	\$3,263,940
Other Financing Sources				
195 Insurance Recovery - 05	\$0	\$29,773	\$0	\$0
624 Sale of Equipment - 05	\$616	\$2,597	\$2,000	\$1,500
631 Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources	\$616	\$32,370	\$2,000	\$1,500
Total General Fund Revenue	\$68,482,098	\$73,079,319	\$73,558,542	\$72,876,170

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

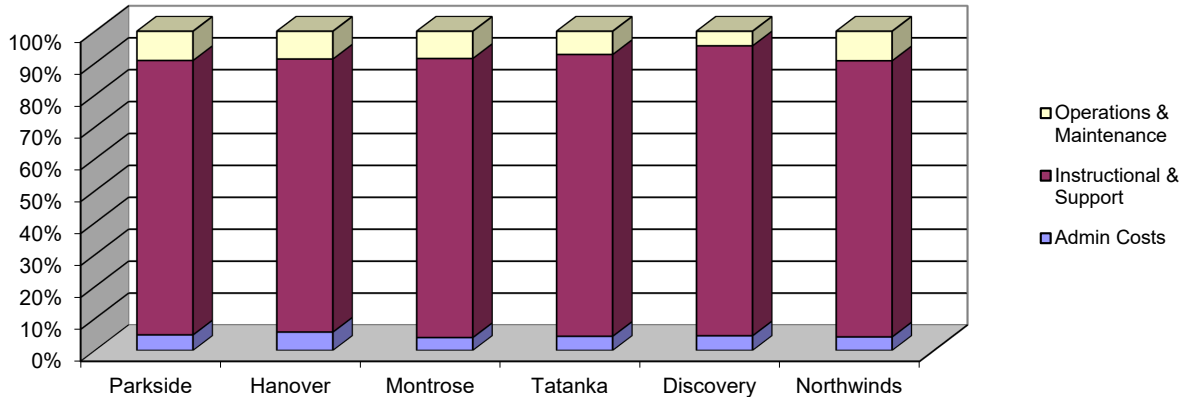
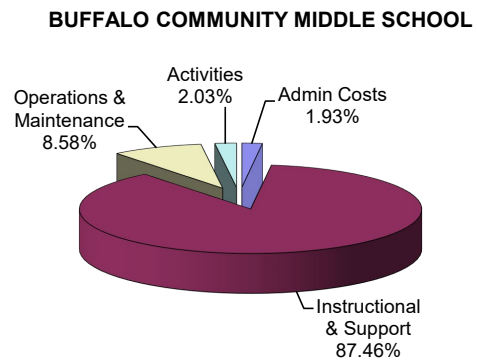
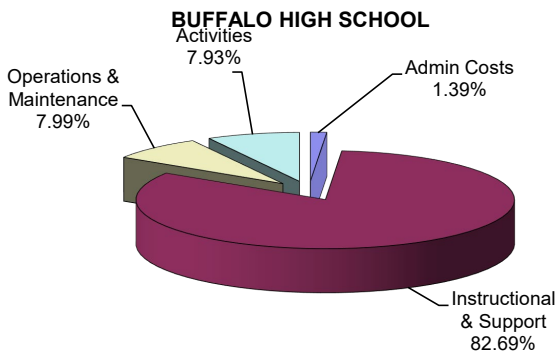
	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$37,522,395	\$38,498,305	\$39,897,920	\$41,079,840	\$1,181,920	2.96%
Employee Benefits	\$14,053,710	\$15,036,828	\$15,118,383	\$15,635,709	\$517,326	3.42%
Purchased Services	\$9,736,528	\$9,924,782	\$11,182,811	\$11,065,484	(\$117,327)	-1.05%
Supplies & Materials	\$2,162,818	\$3,868,302	\$2,761,345	\$2,861,317	\$99,972	3.62%
Capital Outlay	\$3,138,813	\$2,680,041	\$2,620,857	\$2,682,472	\$61,615	2.35%
Other	\$795,452	\$804,382	\$790,350	\$826,875	\$36,525	4.62%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$67,409,716	\$70,812,640	\$72,371,666	\$74,151,697	\$1,780,031	2.46%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$224,073	\$13,346,932	\$1,290,289	\$1,279,422
Buffalo Community Middle School	\$211,714	\$9,613,118	\$943,051	\$223,221
Parkside Elementary	\$195,543	\$3,443,701	\$366,773	
Hanover Elementary	\$198,315	\$2,943,456	\$299,154	
Montrose Elementary	\$169,497	\$3,667,756	\$357,665	
Tatanka Elementary	\$194,543	\$3,858,851	\$317,719	
Discovery Elementary	\$100,720	\$1,983,531	\$99,446	
Northwinds Elementary	\$194,943	\$3,972,571	\$424,471	



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$525,207	\$544,361	\$544,390	\$546,870	\$2,480
Managerial Salaries	\$128,451	\$133,882	\$134,400	\$132,070	(\$2,330)
Certified Salaries	\$6,881,351	\$7,044,417	\$7,156,453	\$7,347,218	\$190,765
Classified Salaries	\$1,419,972	\$1,372,354	\$1,424,355	\$1,550,488	\$126,133
Other Salaries	\$1,044,323	\$1,014,620	\$1,201,330	\$1,103,789	(\$97,541)
Employee Benefits	\$3,604,952	\$3,680,578	\$3,841,475	\$3,881,014	\$39,539
Supplies & Materials	\$368,450	\$397,902	\$395,063	\$371,209	(\$23,854)
Tuition	\$225,975	\$297,083	\$300,000	\$300,000	\$0
Equipment	\$1,447	\$17,940	\$38,977	\$36,527	(\$2,450)
All Others	\$820,041	\$840,434	\$828,000	\$871,531	\$43,531
Total Expenditures	\$15,020,169	\$15,343,571	\$15,864,443	\$16,140,716	\$276,273

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	103.00	101.51	(1.49)
Classified	53.70	50.26	(3.44)
Total FTE's	161.70	156.77	(4.93)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$390,733	\$404,944	\$406,250	\$416,410	\$10,160
Certified Salaries	\$5,150,867	\$5,454,554	\$5,600,253	\$5,368,760	(\$231,493)
Classified Salaries	\$881,314	\$985,189	\$1,044,376	\$1,100,648	\$56,272
Other Salaries	\$433,182	\$356,809	\$506,708	\$508,797	\$2,089
Employee Benefits	\$2,569,130	\$2,779,356	\$2,869,576	\$2,835,971	(\$33,605)
Supplies & Materials	\$227,360	\$127,181	\$131,110	\$119,354	(\$11,756)
Equipment	\$47,446	\$74,275	\$146,167	\$69,681	(\$76,486)
All Others & Targ Serv	\$451,100	\$545,355	\$527,707	\$571,483	\$43,776
Total Expenditures	\$10,151,132	\$10,727,663	\$11,232,147	\$10,991,104	(\$241,043)

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	77.10	71.62	(5.48)
Classified	38.00	35.65	(2.35)
Total FTE's	118.10	110.27	(7.83)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$144,912	\$123,695	\$136,040	\$139,440	\$3,400
Certified Salaries	\$1,776,044	\$1,796,432	\$1,921,722	\$1,995,168	\$73,446
Classified Salaries	\$541,018	\$539,269	\$517,445	\$537,550	\$20,105
Other Salaries	\$176,138	\$116,272	\$107,494	\$98,896	(\$8,598)
Employee Benefits	\$1,026,288	\$970,666	\$957,611	\$997,264	\$39,653
Supplies & Materials	\$58,197	\$43,614	\$38,147	\$36,958	(\$1,189)
Equipment	\$300	\$2,998	\$19,500	\$19,200	(\$300)
All Others & Targ Serv	\$119,242	\$148,638	\$166,970	\$181,541	\$14,571
Total Expenditures	\$3,842,139	\$3,741,584	\$3,864,929	\$4,006,017	\$141,088

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	30.36	31.32	0.96
Classified	22.70	22.93	0.23
Total FTE's	54.06	55.25	1.19

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$133,396	\$138,260	\$138,040	\$141,490	\$3,450
Certified Salaries	\$1,687,579	\$1,725,625	\$1,776,127	\$1,706,859	(\$69,268)
Classified Salaries	\$396,623	\$415,197	\$440,958	\$456,900	\$15,942
Other Salaries	\$132,843	\$141,945	\$137,074	\$132,559	(\$4,515)
Employee Benefits	\$866,084	\$861,387	\$862,164	\$828,815	(\$33,349)
Supplies & Materials	\$61,229	\$73,039	\$45,963	\$36,705	(\$9,258)
Equipment	\$2,359	\$657	\$26,500	\$26,000	(\$500)
All Others	\$81,988	\$128,017	\$100,258	\$111,597	\$11,339
Total Expenditures	\$3,362,101	\$3,484,127	\$3,527,084	\$3,440,925	(\$86,159)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	22.79	22.32	(0.47)
Classified	13.00	14.34	1.34
Total FTE's	36.79	37.66	0.87

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$133,396	\$138,260	\$138,040	\$141,490	\$3,450
Certified Salaries	\$1,625,616	\$1,757,326	\$1,796,118	\$1,820,621	\$24,503
Classified Salaries	\$473,545	\$501,943	\$543,088	\$601,740	\$58,652
Other Salaries	\$105,000	\$159,792	\$128,649	\$120,551	(\$8,098)
Employee Benefits	\$923,459	\$986,033	\$1,038,485	\$1,064,676	\$26,191
Supplies & Materials	\$140,703	\$193,224	\$160,412	\$151,834	(\$8,578)
Equipment	\$198,902	\$41,991	\$9,000	\$9,000	\$0
All Others/MEEC	\$193,430	\$82,501	\$267,143	\$285,006	\$17,863
Total Expenditures	\$3,794,051	\$3,861,070	\$4,080,935	\$4,194,918	\$113,983

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	26.94	26.89	(0.05)
Classified	18.20	19.79	1.59
Total FTE's	46.14	47.68	1.54

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$134,396	\$140,280	\$141,600	\$139,440	(\$2,160)
Certified Salaries	\$2,137,578	\$2,243,228	\$2,174,531	\$2,140,250	(\$34,281)
Classified Salaries	\$541,182	\$535,490	\$545,879	\$562,880	\$17,001
Other Salaries	\$110,527	\$130,277	\$149,029	\$153,951	\$4,922
Employee Benefits	\$1,082,173	\$1,151,973	\$1,117,532	\$1,147,511	\$29,979
Supplies & Materials	\$62,694	\$69,167	\$69,457	\$68,201	(\$1,256)
Equipment	\$582	\$12,531	\$13,061	\$12,061	(\$1,000)
All Others & Targ Serv	\$105,664	\$111,177	\$177,634	\$146,819	(\$30,815)
Total Expenditures	\$4,174,796	\$4,394,123	\$4,388,723	\$4,371,113	(\$17,610)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	30.00	33.00	3.00
Classified	19.10	19.50	0.40
Total FTE's	50.10	53.50	3.40

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$66,698	\$69,130	\$69,020	\$70,750	\$1,730
Certified Salaries	\$996,492	\$1,042,138	\$1,093,182	\$1,141,493	\$48,311
Classified Salaries	\$218,957	\$237,797	\$230,222	\$236,943	\$6,721
Other Salaries	\$43,644	\$22,794	\$41,851	\$32,966	(\$8,885)
Employee Benefits	\$551,199	\$551,562	\$572,906	\$601,758	\$28,852
Supplies & Materials	\$33,990	\$31,423	\$34,500	\$31,003	(\$3,497)
Equipment	\$0	\$25,119	\$10,750	\$10,675	(\$75)
All Others & Targ Serv	\$53,708	\$42,950	\$52,524	\$58,109	\$5,585
Total Expenditures	\$1,964,688	\$2,022,913	\$2,104,955	\$2,183,697	\$78,742

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	15.53	16.00	0.47
Classified	11.52	10.56	(0.96)
Total FTE's	27.55	27.06	(0.49)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

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

Expenditures	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Budget 2022-2023	Increase (Decrease)
Executive Salaries	\$131,396	\$136,222	\$136,040	\$139,440	\$3,400
Certified Salaries	\$2,205,719	\$2,059,359	\$1,918,749	\$2,075,444	\$156,695
Classified Salaries	\$623,501	\$648,788	\$677,767	\$739,480	\$61,713
Other Salaries	\$202,639	\$197,218	\$216,137	\$223,734	\$7,597
Employee Benefits	\$1,116,077	\$1,108,673	\$1,006,183	\$1,120,384	\$114,201
Supplies & Materials	\$51,901	\$46,700	\$79,966	\$70,324	(\$9,642)
Equipment	\$8,777	\$0	\$9,242	\$9,242	\$0
All Others & Targ Serv	\$188,191	\$141,616	\$194,500	\$213,937	\$19,437
Total Expenditures	\$4,528,201	\$4,338,576	\$4,238,584	\$4,591,985	\$353,401

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	29.53	31.00	1.47
Classified	22.52	23.86	1.34
Total FTE's	53.05	55.86	2.81

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$180,030	\$174,969	\$108,997	\$191,965
150	Legal	\$24,815	\$26,916	\$43,000	\$43,000
160	Personnel	\$291,632	\$304,633	\$313,616	\$319,756
251	Board of Education	\$52,226	\$39,749	\$59,096	\$57,921
252	Superintendent & Elections	\$370,074	\$362,692	\$392,496	\$397,339
256	Business Office	\$757,573	\$735,932	\$808,724	\$845,343
	Sub-Total District Wide	\$1,676,350	\$1,644,891	\$1,725,929	\$1,855,324
Operation & Maintenance of Plant					
002-035	Salaries - Custodial	\$271,404	\$274,887	\$347,853	\$389,636
111	Telephone	\$67,252	\$34,403	\$36,371	\$31,158
113/143	Travel & Training	\$1,557	\$1,091	\$6,120	\$6,242
131	Snow Removal	\$47,160	\$50,216	\$54,200	\$60,000
110/204	Custodian Supplies	\$10,079	\$756,214	\$10,670	\$4,812
162	Instructional Equipment	\$17,140	\$99,338	\$0	\$0
211/212	Fuel	\$8,590	\$13,285	\$15,428	\$19,851
041-295	Benefits - Custodial	\$122,509	\$119,433	\$137,483	\$151,348
306	Miscellaneous Expenses	\$1,731	\$6,227	\$5,426	\$3,121
300-303	Care & Upkeep Buildings	\$9,977	\$2,306	\$44,190	\$89,789
257	Mail Room	\$26,286	\$10,921	\$25,326	\$25,529
277	Warehouse	\$41,983	\$2,585	\$25,000	\$25,000
281	Laundry	\$1,185	\$129	\$2,000	\$2,000
370	Rental & Leases	\$0	\$3,374	\$0	\$0
620	A-V Repair	\$240	\$7,394	\$4,000	\$4,000
	District Operations of Plant	\$273,868	\$303,220	\$291,731	\$298,339
	Sub-Total Ops & Maint of Plant	\$900,961	\$1,685,023	\$1,005,798	\$1,110,825
Transportation					
000	Transportation Program	\$145,966	\$146,224	\$144,362	\$140,499
713	Open Enrollment Transportation	\$50,846	\$63,259	\$51,490	\$50,846
714/715	Integration District Transportation	\$135,774	\$33,860	\$61,547	\$55,922
720/721	Regular Transportation	\$2,109,227	\$2,249,923	\$2,400,622	\$2,245,178
720	Regular Transportation - Fuel	(\$122,300)	(\$39,719)	(\$40,500)	(\$4,500)
723	Special Ed Transportation	\$2,857,496	\$2,305,981	\$2,840,500	\$2,963,999
725	Between Schools Instructional	\$92,717	\$55,478	\$80,402	\$80,402
728	Special Transportation	\$54,916	\$356,443	\$54,916	\$54,916
733	Non-Authorized	\$48,607	\$9,357	\$48,336	\$48,336
151-174	ESSER & CARES	\$145,338	\$70,020	\$4,000	\$6,000
	Sub-Total Transportation	\$5,518,587	\$5,250,826	\$5,645,675	\$5,641,598

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$27,445	\$15,381	\$164,942	\$38,500
402	Mild Moderate Handicapped	\$44,846	\$43,877	\$45,545	\$46,758
403	Moderate Severe Handicapped	\$42,323	\$61,723	\$64,870	\$67,044
404	Physically Impaired	\$511,778	\$552,711	\$565,054	\$588,563
405	Deaf	\$128,880	\$128,970	\$148,138	\$117,067
406	Visually Impaired	\$19,401	\$18,509	\$24,251	\$24,251
407	Learning Disabilities	\$0	\$25	\$0	\$48,497
408	EBD	\$112,877	\$186,534	\$224,769	\$219,404
410	Other Health Disabilities	\$593	\$1,709	\$930	\$58,726
411	Autism	\$153,343	\$178,505	\$287,090	\$344,421
412	Developmentally Delayed	\$713	\$738	\$6,086	\$4,210
416	Severely Multiply Impaired	\$30,138	\$46,844	\$74,425	\$73,397
419	Special Ed. Administration	\$195,114	\$200,968	\$204,110	\$206,600
420-422	Special Ed Support	\$408,980	\$506,853	\$612,293	\$720,162
425	General Special Ed	\$126,454	\$83,279	\$134,308	\$133,929
430	Special Ed - IDEA CSPD	\$20,855	\$17,040	\$10,801	\$21,926
500-317	ECSE Limited English	\$0	\$0	\$0	\$0
500-401	ECSE Speech	\$223,021	\$278,973	\$285,162	\$309,516
500-411	ECSE Autism	\$0	\$0	\$0	\$0
500-412	ECSE Early Childhood	\$1,303,957	\$1,304,890	\$1,355,933	\$1,490,749
500-420	ECSE Psychological Services	\$2,173	\$399	\$0	\$0
085	PRIDE	\$449,570	\$394,390	\$779,850	\$801,119
998	Tuition - Other Districts	\$140,111	\$104,442	\$183,629	\$183,629
	Sub-Total Special Education	\$3,942,572	\$4,126,760	\$5,172,186	\$5,498,468

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Instructional Support					
212	Substitutes - Secondary	\$880	\$336	\$1,130	\$1,130
211	Districtwide Sub Costs	\$5,831	\$225,404	\$268,863	\$264,784
211	Lane Changes	\$0	\$0	\$0	\$157,000
211-101	Professional Fees - VANCO/SchoolPay	\$8,897	\$11,635	\$12,000	\$12,000
211-171	Textbooks - Curriculum Development	\$0	\$0	\$98,000	\$98,000
211-391	Payments to NWSISD	\$42,278	\$46,659	\$33,544	\$33,745
600/601	Extended School Year	\$166,681	\$126,724	\$337,335	\$392,897
224	Staff Development	\$181,139	\$177,965	\$231,136	\$236,834
225	Instructional Improvement	\$166,968	\$193,242	\$175,920	\$179,680
228	Instructional Administration	\$243,272	\$250,954	\$261,092	\$258,918
259	Data Processing	\$134,650	\$138,250	\$133,937	\$138,798
284	Print Shop	\$72,903	\$89,539	\$100,564	\$102,124
315	Integration	\$251,684	\$293,874	\$320,485	\$445,858
318	Incentive	\$3,178	\$436	\$12,407	\$13,123
640	Autism Grant	\$681,563	\$716,274	\$589,289	\$662,654
680	Technology	\$588,810	\$1,452,562	\$1,087,272	\$999,016
570	Gifted Education	\$59,164	\$60,497	\$64,572	\$66,143
730	Psychologist - Salary & Benefits	\$9,581	\$10,382	\$13,835	\$98,970
132	Tuition - Vocational Center	\$511,019	\$478,128	\$472,386	\$447,355
211-144	Tuition - Vocational-Alternate	\$153,145	\$167,976	\$50,419	\$50,419
213-144	Tuition - WTC Targeted Services	\$10,013	\$1,383	\$16,674	\$16,674
401	Title I	\$8,043	\$8,143	\$18,935	\$2,125
414	Title II	\$119,187	\$95,896	\$116,265	\$93,404
417	Title III	\$0	\$79	\$11,497	\$0
Sub-Total Instructional Support		\$3,418,886	\$4,546,338	\$4,427,557	\$4,771,651

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$214,139	\$220,817	\$219,344	\$224,073
210	Secondary - Other	\$580,381	\$546,723	\$613,040	\$619,095
030	Instructional Administration	\$0	\$1,634	\$0	\$0
211/212	All Instructional Programs & Subs	\$699,909	\$815,015	\$790,160	\$929,119
044	Workers Compensation	\$44,703	\$57,647	\$51,738	\$62,310
126	Reading	\$121,122	\$121,479	\$142,739	\$128,372
202	Guidance Services	\$518,910	\$509,374	\$498,606	\$519,547
219	LEP	\$51,756	\$53,777	\$54,949	\$63,338
221	Homebound	\$1,649	\$0	\$7,582	\$10,342
224	Staff Development	\$237,950	\$192,332	\$173,823	\$173,823
226	Library	\$71,294	\$84,789	\$71,877	\$74,816
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$66,099	\$21,278	\$3,240	\$3,240
242	Wright Choice	\$184,742	\$267,164	\$169,322	\$175,460
275	Operation of Plant	\$994,112	\$965,087	\$1,168,801	\$1,290,289
300	Language Arts	\$1,091,377	\$1,079,728	\$1,004,439	\$1,007,092
315	Integration	\$154,444	\$103,077	\$46,580	\$44,350
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$85,476	\$87,736	\$97,000	\$99,983
352	German	\$120,097	\$114,655	\$113,456	\$57,210
353	Spanish	\$270,837	\$311,090	\$309,451	\$318,503
380	Special Needs	\$130,161	\$83,181	\$144,014	\$149,596
400	Mathematics	\$862,183	\$902,998	\$964,212	\$973,720
401	Speech Therapy	\$2,200	\$2,324	\$99,163	\$102,120
402	Mild Moderate Handicapped	\$259,182	\$264,461	\$205,917	\$255,523
403	Moderate Severe Handicapped	\$72,805	\$67,887	\$69,570	\$73,692
404	Physically Impaired	\$64,035	\$64,041	\$64,360	\$67,337
407	Learning Disabilities	\$293,608	\$302,982	\$435,485	\$308,139
408	EBD	\$322,521	\$330,232	\$331,316	\$338,142
410	Other Health Disabilities	\$247,535	\$243,831	\$318,410	\$266,377
411	Autism	\$325,478	\$386,132	\$327,673	\$386,317
416	Severely Multiply Impaired	\$155,212	\$157,329	\$128,912	\$132,775
420-425	Special Ed Support & ARRA	\$230,350	\$199,381	\$218,002	\$234,449
448	AVID	\$512	\$625	\$942	\$942
449	Magnet Art School	\$24,970	\$1,573	\$6,279	\$6,279
452	Art	\$256,027	\$298,275	\$256,193	\$243,498
453	Art Resale	\$1,547	\$0	\$2,000	\$2,000
454	Vocal Music	\$71,218	\$78,478	\$82,009	\$86,443

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$277,200	\$282,096	\$292,570	\$301,087
457	Band Resale	\$801	\$0	\$1,000	\$1,000
459	Orchestra	\$3,513	\$1,793	\$2,798	\$2,798
460	Dance	\$0	\$0	\$458	\$458
503/505	Phy Ed & Health	\$591,820	\$605,805	\$552,588	\$550,084
550	Social Studies	\$1,015,704	\$1,110,438	\$1,162,796	\$1,168,132
600	Natural Science	\$881,072	\$918,676	\$863,608	\$981,764
601	College in School	\$229,804	\$297,578	\$305,851	\$305,851
605	General Instructional	\$2,913	\$0	\$0	\$0
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$195,027	\$214,600	\$172,607	\$172,596
652	Business Education	\$373,903	\$392,010	\$417,702	\$405,474
630/680	Technology	\$75,044	\$102,924	\$114,560	\$107,455
700	Industrial Arts	\$330,355	\$346,005	\$355,889	\$366,031
712	Agriculture	\$154,980	\$134,699	\$157,816	\$193,579
716	Home Economics	\$64,965	\$74,318	\$94,561	\$82,683
717	Industrial Arts Resale	\$12,438	\$10,221	\$13,000	\$13,000
720	Health Services	\$84,472	\$100,225	\$104,654	\$112,731
730	Psychologists	\$111,898	\$115,534	\$107,817	\$118,506
740	Social Workers	\$139,481	\$125,363	\$117,853	\$80,419
718/790	Safe Schools Officer	\$39,562	\$47,270	\$46,995	\$49,999
800	Athletics & Activities	\$1,119,230	\$1,096,654	\$1,288,676	\$1,279,422
045	Phoenix Learning Center	\$487,446	\$430,230	\$500,040	\$419,336
	Sub-Total High School	\$15,020,169	\$15,343,571	\$15,864,443	\$16,140,716

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$200,782	\$207,948	\$207,469	\$211,714
210	Secondary - Other	\$204,234	\$235,443	\$254,837	\$249,315
211/212	All Instructional Programs & Subs	\$646,430	\$639,482	\$708,069	\$630,614
044	Workers Compensation	\$36,405	\$46,947	\$42,134	\$50,744
006	Sixth Grade	\$1,132,050	\$1,337,640	\$1,236,045	\$1,230,139
008	WEB	\$958	\$2,035	\$2,000	\$2,000
126	Reading	\$16,655	\$17,129	\$19,063	\$20,648
202	Guidance Services	\$328,965	\$339,391	\$347,189	\$358,062
219	LEP	\$31,398	\$54,302	\$56,918	\$63,767
221	Homebound	\$0	\$5,789	\$0	\$0
224	Staff Development	\$171,551	\$145,841	\$123,649	\$123,649
226	Library	\$3,864	\$82,297	\$2,500	\$2,500
229	Curriculum Development	\$68,262	\$6,894	\$2,235	\$2,235
275	Operation of Plant	\$690,846	\$768,550	\$857,054	\$943,051
300	Language Arts	\$599,177	\$591,223	\$625,499	\$591,591
315	Integration	\$74,975	\$46,079	\$25,941	\$37,564
350	Foreign Language	\$11,904	\$22,518	\$23,538	\$24,257
400	Mathematics	\$649,691	\$749,903	\$803,530	\$767,112
401	Speech Therapy	\$45,164	\$45,927	\$44,525	\$47,443
402	Mild Moderate Handicapped	\$161,561	\$84,873	\$83,283	\$85,689
403	Moderate Severe Handicapped	\$102,828	\$89,980	\$96,402	\$100,350
404	Physically Impaired	\$33,815	\$34,990	\$38,448	\$39,960
407	Learning Disabilities	\$586,085	\$581,791	\$661,319	\$592,234
408	EBD	\$235,864	\$289,899	\$318,057	\$335,543
410	Other Health Disabilities	\$156,976	\$166,036	\$186,586	\$171,436
411	Autism	\$288,524	\$307,856	\$364,139	\$375,748
416	Severely Multiply Impaired	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$71,125	\$96,462	\$102,202	\$101,860
452	Art	\$174,474	\$184,991	\$188,584	\$90,666
454	Vocal Music	\$181,610	\$192,171	\$201,282	\$159,166
455	Instructional Music	\$298,909	\$319,599	\$312,513	\$322,367
456	General Music	\$22	\$0	\$0	\$0
459	Orchestra	\$0	\$0	\$0	\$4,400
503/505	Phy Ed & Health	\$534,597	\$598,748	\$608,748	\$637,368
550	Social Studies	\$520,695	\$548,454	\$575,431	\$547,172
570	Gifted Education/Quest Program	\$145,591	\$153,744	\$118,286	\$112,356
600	Natural Science	\$585,713	\$606,966	\$764,062	\$798,559
605	General Instructional	\$1,183	\$0	\$0	\$0
640	Professional Development	\$141,015	\$152,053	\$130,947	\$130,947

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$88,583	\$91,955	\$109,727	\$111,444
700	Industrial Arts	\$189,619	\$198,902	\$206,539	\$106,881
716	Home Economics	\$141,666	\$151,386	\$156,751	\$169,546
717	Industrial Arts Resale	\$5,739	\$0	\$6,000	\$6,000
720	Health Services	\$118,742	\$111,954	\$85,924	\$81,471
730	Psychologists	\$108,256	\$114,539	\$117,561	\$121,136
740	Social Workers	\$154,533	\$152,001	\$170,539	\$175,846
718/790	Safe Schools Officer	\$26,374	\$31,514	\$31,330	\$33,333
800	Athletics & Activities	\$182,525	\$121,044	\$215,292	\$223,221
	Targeted Services	\$1,197	\$417	\$0	\$0
	Sub-Total Middle School	\$10,151,132	\$10,727,663	\$11,232,147	\$10,991,104

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$199,401	\$178,614	\$191,735	\$195,543
260/009	All Instructional Programs & Subs	\$195,345	\$220,906	\$208,580	\$200,223
044	Workers Compensation	\$13,238	\$17,071	\$15,321	\$18,452
	Salaries/Benefits K-5	\$1,328,548	\$1,375,309	\$1,502,738	\$1,606,124
007	Kindergarten Supplies	\$326	\$575	\$600	\$540
160	General Office Supplies	\$0	\$0	\$2,143	\$0
201	Communication Skills Supplies	\$1,042	\$0	\$0	\$1,100
201	Grade Level Supplies	\$1,902	\$992	\$2,000	\$2,160
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,530	\$928	\$800	\$700
210	Social Studies Supplies	\$1,286	\$882	\$600	\$200
211	Natural Science Supplies	\$237	\$400	\$600	\$250
216	Title I & Title I ARRA	\$153,952	\$112,295	\$109,704	\$117,494
217	Basic Skills	\$94,948	\$102,943	\$93,208	\$98,560
219	LEP	\$36,299	\$32,248	\$33,841	\$35,402
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$48,568	\$40,123	\$42,905	\$41,196
226	Library	\$110,719	\$978	\$1,400	\$1,348
227	Audio Visual Supplies	\$500	\$0	\$0	\$0
240	Safety Patrol	\$476	\$0	\$3,155	\$3,149
275	Operation of Plant	\$286,789	\$295,563	\$340,831	\$366,773
401	Speech Therapy	\$48,605	\$49,549	\$51,185	\$52,639
402	Mild Moderate Handicapped	\$30,501	\$29,426	\$9,807	\$10,299
407	Learning Disabilities	\$176,155	\$157,900	\$154,898	\$158,290
408	EBD	\$261,855	\$244,191	\$248,522	\$239,925
410	Other Health Disabilities	\$49,769	\$47,887	\$29,616	\$30,746
411	Autism	\$270,548	\$282,548	\$227,970	\$194,604
412	Early Childhood	\$0	\$0	\$9,485	\$14,157
420-422	Special Ed Support	\$51,563	\$75,474	\$63,568	\$76,484
456	General Music	\$67,491	\$80,405	\$83,794	\$88,075
503/505	Phy Ed & Health	\$56,855	\$77,453	\$73,079	\$76,808
570	Gifted Education	\$185,433	\$198,412	\$207,708	\$214,625
630/680	Technology	\$0	\$2,956	\$9,000	\$9,000
720	Health Services	\$78,900	\$56,425	\$45,979	\$46,586
730	Psychologists	\$48,894	\$30,101	\$52,485	\$53,582
740	Social Workers	\$39,256	\$29,030	\$47,672	\$50,983
	Targeted Services	\$1,208	\$0	\$0	\$0
	Sub-Total Parkside	\$3,842,139	\$3,741,584	\$3,864,929	\$4,006,017

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$187,527	\$195,762	\$194,048	\$198,315
260/009	All Instructional Programs & Subs	\$211,253	\$223,965	\$212,924	\$217,963
044	Workers Compensation	\$9,669	\$17,071	\$15,321	\$18,452
	Salaries/Benefits K-5	\$1,766,466	\$1,815,863	\$1,813,573	\$1,716,457
113	Travel	\$1,550	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$2,143	\$0
201	Communication Skills Supplies	\$4,402	\$13,320	\$4,500	\$4,500
210	Social Studies Supplies	\$0	\$0	\$0	\$0
211	Natural Science Supplies	\$1,027	\$1,272	\$1,300	\$1,300
217	Basic Skills	\$101,721	\$89,915	\$89,107	\$94,044
219	LEP	\$28,366	\$18,891	\$33,292	\$39,122
224	Staff Development	\$67,281	\$54,359	\$53,340	\$53,240
226	Library	\$87,633	\$91,266	\$74,330	\$82,252
227	Audio Visual Supplies	\$553	\$775	\$1,000	\$700
229	Curriculum Development	\$12,908	\$342	\$705	\$705
275	Operation of Plant	\$259,829	\$292,015	\$299,004	\$299,154
401	Speech Therapy	\$41,885	\$65,395	\$68,352	\$57,669
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$21,496	\$25,930	\$28,115	\$29,569
407	Learning Disabilities	\$181,337	\$191,585	\$199,283	\$205,391
408	EBD	\$0	\$0	\$0	\$0
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$37,465	\$38,394	\$39,941	\$41,017
420-422	Special Ed Support	\$6,519	\$7,245	\$20,487	\$22,336
456	General Music	\$112,334	\$115,972	\$124,094	\$127,552
503/505	Phy Ed & Health	\$97,664	\$102,550	\$106,127	\$77,010
630/680	Technology	\$0	\$808	\$10,715	\$9,000
640	Professional Development Supplies	\$0	\$1,525	\$0	\$0
720	Health Services	\$52,827	\$51,260	\$56,320	\$54,634
730	Psychologists	\$51,177	\$44,006	\$50,742	\$51,523
740	Social Workers	\$19,212	\$24,641	\$28,321	\$39,020
	Sub-Total Hanover	\$3,362,101	\$3,484,127	\$3,527,084	\$3,440,925

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$149,179	\$194,299	\$164,630	\$169,497
260/009	All Instructional Programs & Subs	\$196,951	\$211,335	\$215,552	\$220,464
044	Workers Compensation	\$18,462	\$19,205	\$17,237	\$20,759
	Salaries/Benefits K-5	\$1,337,283	\$1,463,737	\$1,548,859	\$1,506,776
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$2,143	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,420	\$1,196	\$0	\$1,000
210	Social Studies Supplies	\$824	\$0	\$1,000	\$0
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$116,743	\$135,606	\$95,261	\$100,612
217	Basic Skills	\$91,455	\$82,767	\$94,168	\$99,023
219	LEP	\$28,219	\$32,247	\$33,853	\$35,618
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$47,253	\$43,365	\$31,325	\$30,125
226/227	Library /Audio Visual Supplies	\$81,405	\$88,755	\$107,445	\$108,785
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$352,043	\$231,980	\$345,466	\$357,665
401	Speech Therapy	\$59,530	\$75,911	\$73,748	\$98,200
402	Mild Moderate Handicapped	\$176,935	\$184,245	\$259,098	\$307,994
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$167,520	\$237,598	\$256,254	\$266,048
408	EBD	\$23,619	\$25,519	\$28,236	\$29,741
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$126,197	\$130,923	\$136,187	\$141,053
412	Developmentally Delayed	\$75,538	\$77,030	\$79,841	\$82,222
420-422	Special Ed Support	\$10,518	\$16,018	\$17,267	\$16,825
455/456	Instrumental/General Music	\$51,260	\$52,791	\$63,660	\$67,850
503/505	Phy Ed & Health	\$71,465	\$75,350	\$77,838	\$81,960
680	Technology	\$0	\$0	\$9,000	\$9,000
699	Integration Grant	\$463,478	\$347,865	\$286,341	\$286,341
720	Health Services	\$50,686	\$52,062	\$52,430	\$53,125
730	Psychologists	\$52,739	\$53,603	\$55,680	\$72,948
740	Social Workers	\$28,521	\$10,569	\$10,836	\$11,660
090	Montrose Early Childhood Center	\$14,808	\$17,094	\$17,580	\$19,627
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$3,794,051	\$3,861,070	\$4,080,935	\$4,194,918

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$188,357	\$197,380	\$197,465	\$194,543
260/009	All Instructional Programs & Subs	\$221,468	\$242,295	\$207,863	\$209,757
044	Workers Compensation	\$16,548	\$21,340	\$19,152	\$23,065
	Salaries/Benefits K-5	\$1,970,105	\$2,128,229	\$2,029,357	\$1,998,694
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$4,082	\$1,437	\$5,205	\$2,000
203	Art Supplies	\$878	\$627	\$1,000	\$750
211	Natural Science Supplies	\$2,365	\$1,684	\$4,000	\$4,000
216	Title I & Title I ARRA	\$145,501	\$97,612	\$98,576	\$103,233
217	Basic Skills	\$125,265	\$150,999	\$126,413	\$134,155
219	LEP	\$31,039	\$12,617	\$22,223	\$26,110
224	Staff Development	\$71,660	\$61,232	\$50,444	\$60,344
226	Library	\$7,209	\$24,187	\$17,000	\$18,000
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$261,086	\$291,505	\$324,762	\$317,719
315	Integration	\$123,103	\$129,192	\$142,928	\$21,955
401	Speech Therapy	\$93,616	\$95,737	\$106,821	\$109,696
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$111,018	\$115,107	\$123,634	\$102,608
408	EBD	\$148,286	\$166,846	\$245,176	\$256,291
411	Autism	\$85,410	\$64,023	\$43,216	\$39,125
412	Developmentally Delayed	\$16,132	\$16,503	\$17,172	\$17,695
420-422	Special Ed Support	\$185,702	\$196,640	\$233,489	\$228,344
425	General Special Education	\$0	\$98	\$0	\$0
452	Art	\$74,633	\$93,235	\$0	\$124,419
456	General Music	\$101,276	\$517	\$62,570	\$64,816
503/505	Phy Ed & Health	\$61,963	\$68,606	\$71,285	\$71,330
605	Instructional Support	\$1,024	\$0	\$0	\$0
640	Professional Development Supplies	\$0	\$841	\$0	\$0
680	Technology	\$0	\$7,530	\$9,161	\$9,161
720	Health Services	\$58,850	\$60,144	\$62,696	\$62,599
730	Psychologists	\$189	\$41,803	\$67,289	\$46,069
740	Social Workers	\$68,031	\$106,157	\$99,826	\$124,635
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Tatanka	\$4,174,796	\$4,394,123	\$4,388,723	\$4,371,113

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$102,639	\$98,647	\$98,476	\$100,720
260/009	All Instructional Programs & Subs	\$101,316	\$131,409	\$110,680	\$114,604
044	Workers Compensation	\$9,929	\$12,804	\$11,491	\$13,839
	Salaries/Benefits K-5	\$1,040,304	\$1,081,547	\$1,124,860	\$1,156,778
009	General Supplies	\$729	\$7,566	\$2,550	\$2,550
160	General Office Supplies	\$0	\$0	\$2,143	\$0
205	Mathematics Other Instr Media	\$1,771	\$0	\$0	\$0
208	Reading Supplies	\$0	\$246	\$1,000	\$1,000
217	Basic Skills	\$79,521	\$89,825	\$78,020	\$86,522
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$2	\$2	\$0	\$0
224	Staff Development	\$33,999	\$22,122	\$23,005	\$23,005
226	Library	\$10,084	\$8,479	\$17,981	\$17,981
229	Curriculum Development	\$16,274	\$7,532	\$435	\$435
236	Science	\$0	\$0	\$0	\$0
240	Safety Patrol	\$0	\$10	\$600	\$600
275	Operation of Plant	\$91,289	\$101,073	\$97,244	\$99,446
401	Speech Therapy	\$19,464	\$24,454	\$34,318	\$36,165
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$101,468	\$83,370	\$96,929	\$96,444
408	EBD	\$23,035	\$22,937	\$28,768	\$40,345
411	Autism	\$0	\$0	\$0	\$0
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$71,857	\$53,282	\$77,454	\$80,846
456	General Music	\$107,827	\$109,209	\$113,647	\$116,678
503/505	Phy Ed & Health	\$67,087	\$69,404	\$72,264	\$75,063
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$250	\$0	\$0	\$0
630/680	Technology	\$0	\$159	\$9,000	\$9,000
720	Health Services	\$37,648	\$41,919	\$41,734	\$41,270
730	Psychologists	\$20,100	\$20,551	\$22,203	\$29,003
740	Social Workers	\$28,095	\$36,366	\$40,153	\$41,403
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Discovery	\$1,964,688	\$2,022,913	\$2,104,955	\$2,183,697

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$185,703	\$192,196	\$190,531	\$194,943
260/009	All Instructional Programs & Subs	\$273,244	\$266,947	\$229,568	\$240,330
044	Workers Compensation	\$16,548	\$21,340	\$19,152	\$23,065
	Salaries/Benefits K-5	\$2,144,578	\$2,088,615	\$2,041,127	\$2,178,146
113	Travel	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$2,142	\$0
201	Communication Skills Supplies	\$0	\$0	\$500	\$0
202	Mathematics Supplies	\$0	\$0	\$500	\$0
203	Art Supplies	\$1,912	\$0	\$1,500	\$0
210	Social Studies Supplies	\$0	\$0	\$500	\$0
211	Natural Science Supplies	\$1,019	\$431	\$1,000	\$800
216	Title I & Title I ARRA	\$0	\$0	\$14,999	\$14,999
217	Basic Skills	\$107,764	\$104,427	\$99,134	\$104,267
219	LEP	\$15,405	\$0	\$0	\$0
221	Homebound	\$188	\$0	\$1,460	\$2,030
224	Staff Development	\$74,431	\$53,210	\$60,667	\$61,869
226	Library	\$1,045	\$2,603	\$1,800	\$1,500
227	Audio Visual Supplies	\$99	\$0	\$0	\$0
275	Operation of Plant	\$357,375	\$336,448	\$406,086	\$424,471
401	Speech Therapy	\$110,987	\$111,608	\$40,301	\$106,755
402	Mild Moderate Handicapped	\$73,340	\$68,231	\$69,953	\$72,714
403	Moderate Severe Handicapped	\$178,781	\$157,147	\$178,385	\$184,049
407	Learning Disabilities	\$32,762	\$55,657	\$41,872	\$49,125
408	EBD	\$355,228	\$315,624	\$314,222	\$385,560
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$60,397	\$65,051	\$66,619	\$70,466
416	Severely Multiply Impaired	\$79,402	\$8,601	\$7,577	\$7,978
420-425	Special Ed Support	\$93,905	\$91,352	\$119,595	\$126,644
456	General Music	\$107,914	\$110,113	\$114,977	\$118,448
503/505	Phy Ed & Health	\$81,759	\$130,537	\$89,888	\$73,034
630/680	Technology	\$0	\$4,787	\$9,242	\$9,242
640	Professional Development Supplies	\$0	\$689	\$0	\$0
720	Health Service	\$55,853	\$55,004	\$41,469	\$43,393
730	Psychologists	\$78,661	\$43,896	\$17,086	\$40,919
740	Social Workers	\$39,901	\$54,062	\$56,732	\$57,238
	Sub-Total Northwinds	\$4,528,201	\$4,338,576	\$4,238,584	\$4,591,985

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

GENERAL FUND 01

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$41,242	\$66,584	\$67,400	\$66,800
349	PCB/Fuel/Other Hazards	\$53,370	\$2,417	\$23,000	\$23,000
352	Environmental Management	\$50,812	\$53,467	\$63,470	\$63,200
358	Asbestos	\$164,633	\$73,735	\$76,200	\$76,200
363	Fire/Life Code Compliance	\$34,227	\$101,777	\$86,961	\$187,050
Sub-Total Health & Safety		\$344,284	\$297,980	\$317,031	\$416,250
Long Term Facilities Maintenance - 05					
305	Professional Fees	\$302,384	\$478,026	\$75,750	\$75,750
350	Repairs & Maintenance	\$3,663	\$59,238	\$258,450	\$162,100
391	Payments to Other Districts R & M	\$61,340	\$74,836	\$84,580	\$84,580
510	Land & Improvements	\$82,812	\$195,239	\$498,120	\$307,325
520	Building & Improvements	\$989,508	\$627,364	\$346,200	\$608,750
530	Equipment	\$6,956	\$0	\$0	\$0
Sub-Total LTFM		\$1,446,663	\$1,434,703	\$1,263,100	\$1,238,505
Facilities - 05					
850	District Wide Facilities	\$457,973	\$439,491	\$483,098	\$521,337
108	Administrative Technology Services	\$181,098	\$186,651	\$176,792	\$197,893
110	Data Processing	\$83,778	\$62,558	\$115,966	\$115,966
370	Rentals & Operating Leases	\$65,005	\$49,111	\$83,884	\$82,702
810	Operations & Maintenance	\$7,822	\$75,084	\$4,100	\$3,450
267	Buffalo High School	\$98,778	\$42,664	\$65,000	\$0
045	Phoenix Learning Center	\$180	\$4,127	\$0	\$0
090	Montrose Early Education Center	\$6,598	\$8,605	\$5,000	\$0
368	Buffalo Community Middle School	\$499,449	\$500,090	\$1,500	\$11,100
501	Parkside Elementary	\$118,735	\$88,854	\$461,850	\$294,800
502	Hanover Elementary	\$295,063	\$43,637	\$134,900	\$18,850
503	Montrose Elementary	\$205,824	\$60,707	\$69,300	\$515,100
504	Tatanka Elementary	\$11,637	\$26,556	\$121,950	\$51,400
506	Discovery Elementary	\$37,108	\$69,437	\$66,400	\$101,800
507	Northwinds Elementary	\$26,796	\$150,018	\$32,000	\$11,410
Sub-Total Facilities		\$2,095,844	\$1,807,590	\$1,821,740	\$1,925,808
Other					
042	Severance Pay	\$84,918	\$100,586	\$64,646	\$48,816
044	DW Workers Compensation	\$19,091	\$24,616	\$22,092	\$26,609
161	ESSER	\$0	\$0	\$18,893	\$0
280	Reemployment	\$20,664	\$0	\$80,000	\$80,000
220;291	Retirees Insurance	\$85,382	\$636,996	\$410,007	\$432,706
260-318	Data Processing	\$28,853	\$30,613	\$108,520	\$108,520
605-113	Itinerate Staffing Travel	\$24,901	\$15,394	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$144,784	\$60,320	\$173,580	\$176,802
630	Technology	\$0	\$497,664	\$1,225	\$0
340	Property & Liability Insurance	\$193,347	\$464,917	\$276,881	\$302,255
720	Health Services	\$10,311	\$23,555	\$129,675	\$70,059
718-342	School Resource Officer	\$0	\$18,900	\$27,890	\$27,890
	Student Activities - 09	\$603,005	\$225,226	\$358,981	\$463,657
	Student Activities - 51	\$13,036	\$6,115	\$8,460	\$25,479
Sub-Total Other		\$1,228,292	\$2,104,902	\$1,690,850	\$1,772,793
Total General Fund Expenditures		\$67,409,716	\$70,812,640	\$72,371,666	\$74,151,697

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.

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

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

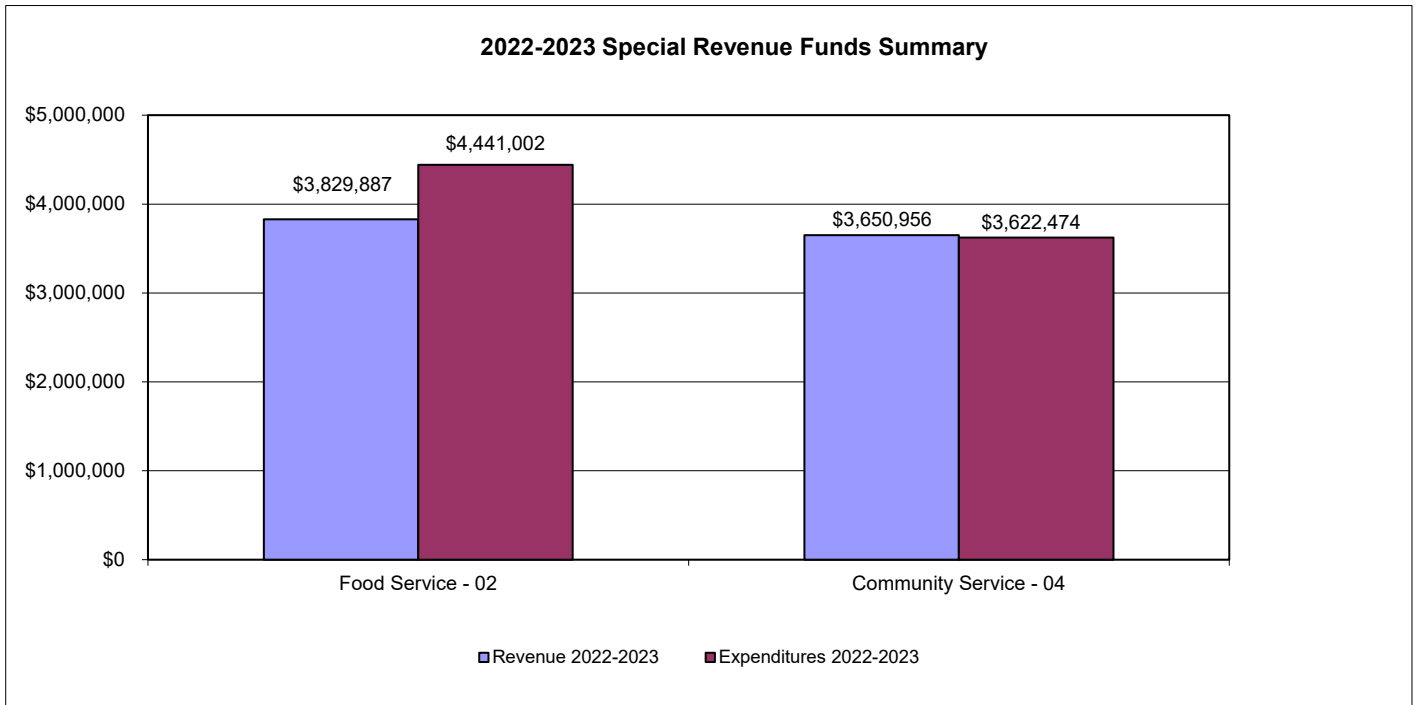
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

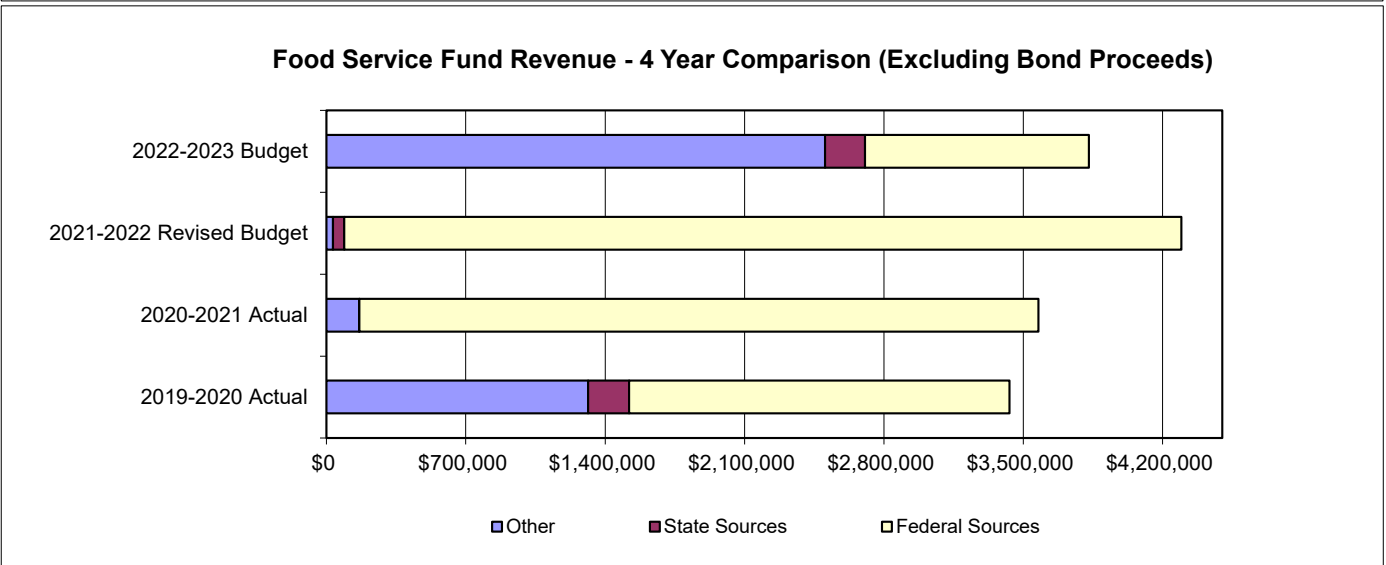
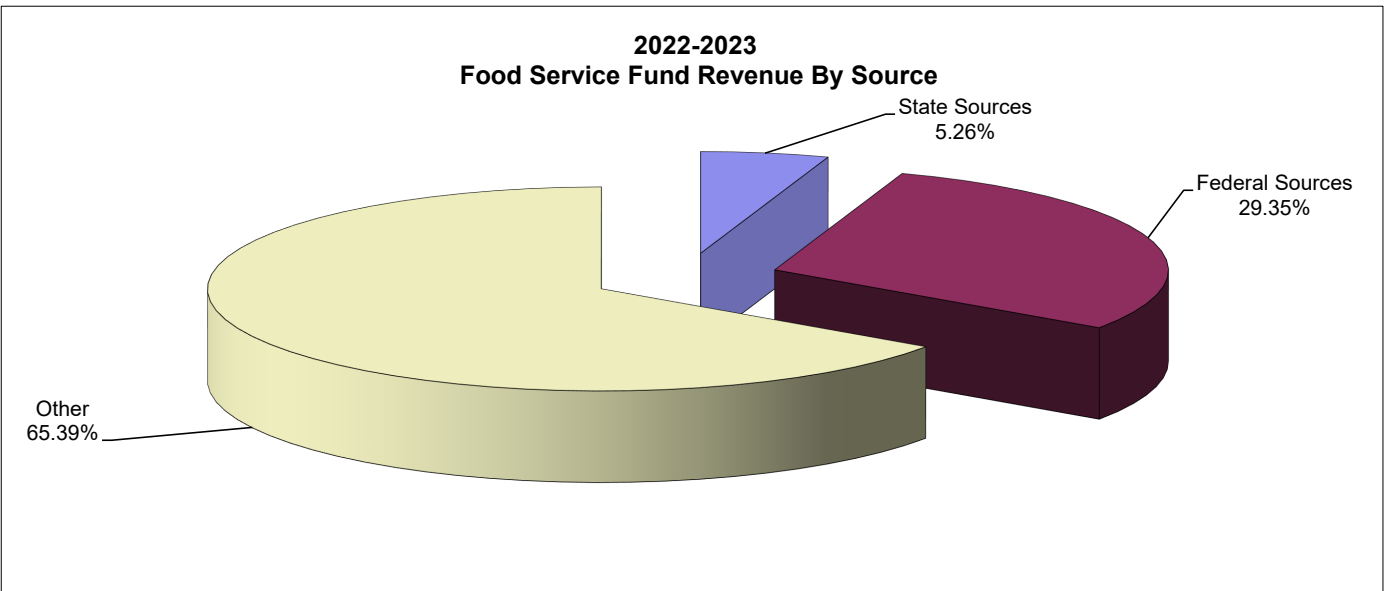
	Fund Balance 6/30/21	Revenue 2021-2022	Expenditures 2021-2022	Fund Balance 6/30/22	Revenue 2022-2023	Expenditures 2022-2023	Fund Balance 6/30/23
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$1,372,380	\$4,294,265	\$4,048,943	\$1,617,702	\$3,829,887	\$4,441,002	\$1,006,587
Community Service - 04	(\$209,234)	\$3,843,243	\$3,537,313	\$96,696	\$3,650,956	\$3,622,474	\$125,178
Total	\$1,163,146	\$8,137,508	\$7,586,256	\$1,714,398	\$7,480,843	\$8,063,476	\$1,131,765



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

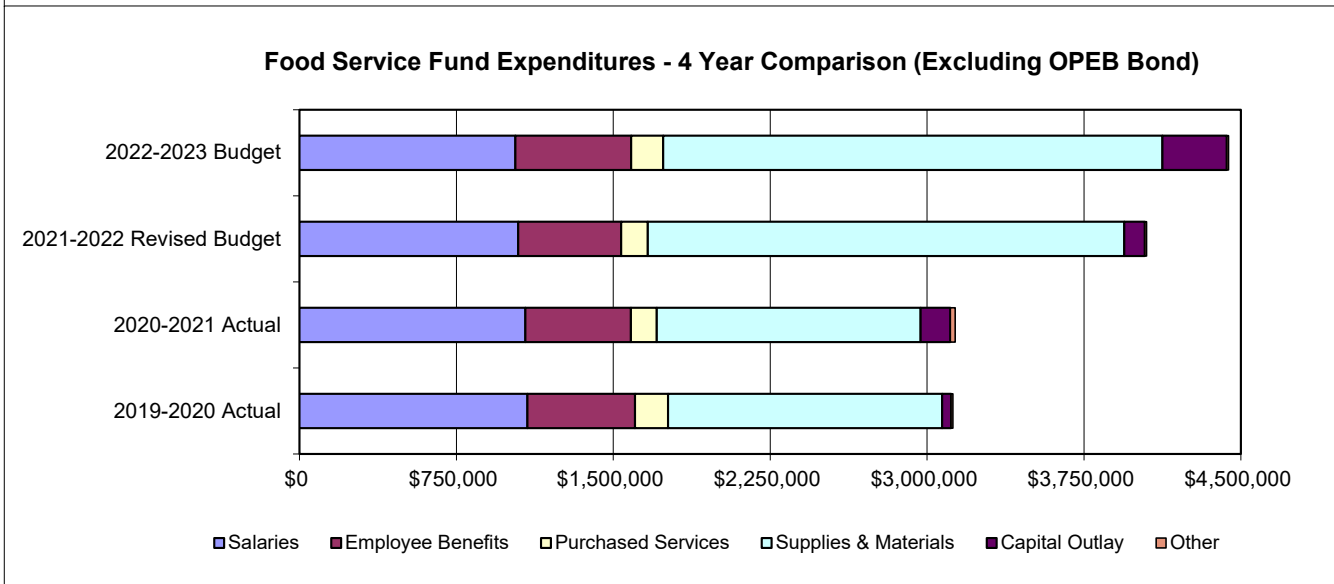
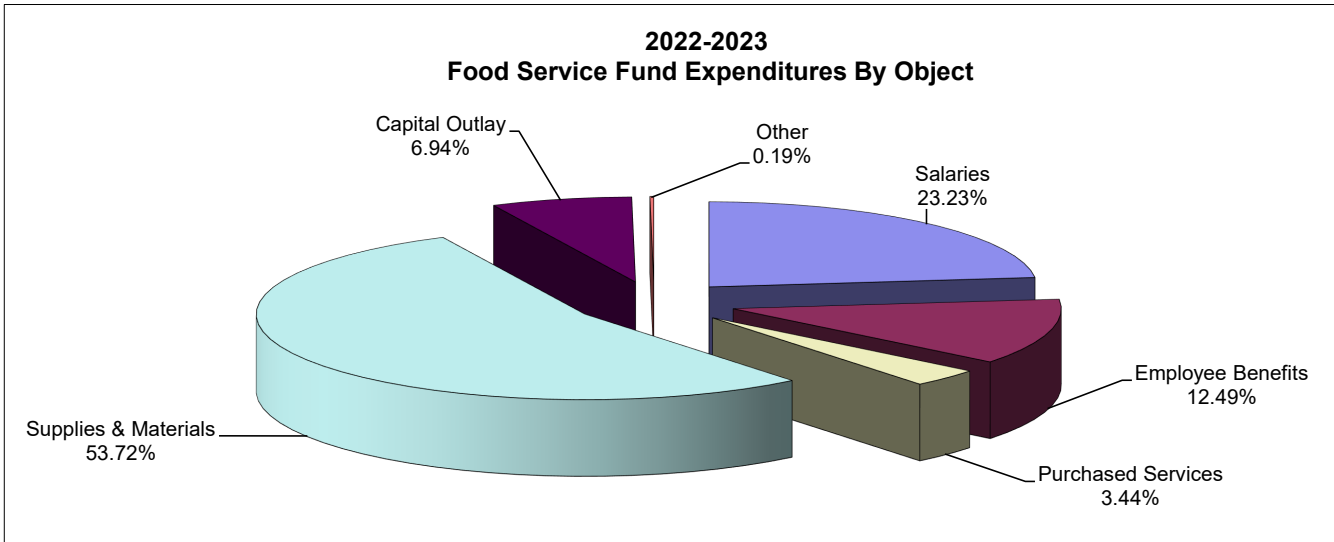
	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
State Sources	\$205,327	\$1,250	\$55,945	\$201,440	\$145,495	260.07%
Federal Sources	\$1,911,720	\$3,410,989	\$4,205,100	\$1,124,112	(\$3,080,988)	-73.27%
Other	\$1,314,491	\$163,707	\$33,220	\$2,504,335	\$2,471,115	7438.64%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,431,538	\$3,575,946	\$4,294,265	\$3,829,887	(\$464,378)	-10.81%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$1,089,994	\$1,079,928	\$1,045,734	\$1,031,603	(\$14,131)	-1.35%
Employee Benefits	\$514,136	\$503,803	\$492,259	\$554,503	\$62,244	12.64%
Purchased Services	\$157,721	\$124,675	\$126,650	\$152,675	\$26,025	20.55%
Supplies & Materials	\$1,309,795	\$1,261,277	\$2,277,400	\$2,385,821	\$108,421	4.76%
Capital Outlay	\$43,297	\$141,323	\$98,500	\$308,000	\$209,500	212.69%
Other	\$7,912	\$22,986	\$8,400	\$8,400	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,122,855	\$3,133,992	\$4,048,943	\$4,441,002	\$392,059	9.68%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

FOOD SERVICE - FUND 02

		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
Food Service Revenue					
Lunch - 701					
96	Gifts & Bequests	\$0	\$686	\$0	\$0
130	Interest Income	\$10,114	\$941	\$100	\$300
141	Student Lunch Sales	\$816,106	(\$10,201)	\$0	\$1,603,530
144	Adult Lunch Sales	\$11,546	\$11,752	\$0	\$23,055
188	Refunds	\$8,964	\$6,382	\$3,500	\$3,500
190/196	Misc Income/Sale of Equipment	\$917	\$2,416	\$18,720	\$4,600
300	State Lunch Aid	\$69,510	\$0	\$50,945	\$92,590
370	Other Revenue - MDE	\$0	\$0	\$5,000	\$0
405	Federal Lunch Aid	\$162,018	\$0	\$2,985,100	\$678,100
472	Federal Free & Reduced	\$357,769	\$0	\$0	\$0
473	Federal Commodity Rebate	\$0	\$1,696	\$0	\$0
474	Federal Commodities	\$190,791	\$0	\$0	\$227,637
	Sub-Total Lunch - 701	\$1,627,735	\$13,672	\$3,063,365	\$2,633,312
Breakfast - 705					
141	Student Breakfast Sales	\$124,592	\$0	\$0	\$389,175
142	Ala Carte Sales	\$24,075	\$0	\$0	\$0
144	Adult Breakfast Sales	\$260	\$223	\$0	\$375
312	State Breakfast Aid	\$62,155	\$0	\$0	\$108,850
476	Federal Breakfast Aid	\$121,181	\$0	\$1,020,000	\$145,075
	Sub-Total Breakfast - 705	\$332,263	\$223	\$1,020,000	\$643,475
Summer- 709 and CARES Act 153, 154, 174					
96	Gifts & Bequests	\$808	\$994	\$0	\$0
144	Adult Breakfast Sales	\$406	\$7	\$900	\$200
300	State Aid	\$73,661	\$0	\$0	\$0
370	Other Revenue - MDE	\$0	\$1,250	\$0	\$0
400	Federal Aids	\$51,806	\$121,530	\$0	\$0
406	Cares Act - State/Local	\$0	\$815	\$0	\$0
474	Federal Commodities	\$10,141	\$202,285	\$200,000	\$0
479	Federal Summer Aid	\$1,018,013	\$3,084,663	\$0	\$73,300
	Sub-Total Summer - 709	\$1,154,835	\$3,411,544	\$200,900	\$73,500
Other - 703 & 707					
142	Ala Carte Sales	\$280,066	\$136,900	\$0	\$467,100
143	Milk Sales	\$9,412	\$3,190	\$0	\$2,500
160	Auxillary-School Related	\$27,227	\$10,417	\$10,000	\$10,000
	Sub-Total Other - 703 & 707	\$316,705	\$150,507	\$10,000	\$479,600
	Total Food Service Revenue	\$3,431,538	\$3,575,946	\$4,294,265	\$3,829,887

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

FOOD SERVICE - FUND 02

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$54,196	\$23,073	\$12,955	\$67,984
005	Clerical Salaries	\$20,684	\$1,982	\$0	\$0
006	Skilled Trade	\$464,779	\$5,141	\$669,026	\$688,182
007	Custodial/Delivery	\$55,489	\$0	\$0	\$0
026	Unskilled Temporary	\$10,075	\$1,691	\$50,000	\$20,000
041	Life Insurance	\$659	\$52	\$1,028	\$1,246
043	Hospitalization	\$186,628	\$9,731	\$185,887	\$220,868
044	Workers Compensation	\$44,224	\$57,029	-\$1,733	\$61,641
046	State Retirement Contribution	\$40,431	\$2,465	\$54,899	\$58,212
047	Income Protection	\$140	\$48	\$23	\$122
061	Non Licensed FICA	\$39,069	\$2,533	\$55,997	\$59,377
195	Salary Chargeback	-\$311	-\$432	-\$425	-\$425
211	Gas and Oil	\$0	\$0	\$400	\$0
235	Dental Insurance	\$5,095	\$520	\$6,725	\$8,813
250	403b Match	\$1,408	\$560	\$300	\$300
291	Other Post Emp Benefits	\$0	\$8,000	\$4,000	\$4,000
295	Benefit Chargeback	-\$47	-\$65	-\$60	-\$60
101	Contracted Services/Debit System	\$33,231	\$11,011	\$21,100	\$12,400
110	Postage	\$506	\$242	\$750	\$750
111	Telephone	\$491	\$673	\$1,000	\$650
113	Travel	\$5,232	\$5	\$2,900	\$2,000
115/116	Advertising/Printing	\$283	\$89	\$250	\$250
122	Electricity	\$34,311	\$0	\$39,000	\$59,200
124	Water-Sewer-Garbage	\$25,222	\$0	\$30,000	\$42,250
125	Repairs & Maintenance	\$16,005	\$5,666	\$15,000	\$10,000
143	Training & In-Service	\$554	\$100	\$500	\$500
169	Equipment	\$41,656	\$39,564	\$98,500	\$308,000
201	Supplies	(\$2,379)	(\$110)	\$70,000	\$70,000
203	Maintenance Supplies/Laundry	\$6,568	\$0	\$7,000	\$500
205	Offices Supplies	\$362	\$102	\$500	\$500
212	Fuel for Cooking	\$25,222	\$0	\$30,000	\$42,600

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

FOOD SERVICE - FUND 02

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$7,912	\$22,986	\$8,400	\$8,400
306	Miscellaneous	\$40	\$8	\$0	\$0
313	Credit Card Fees	\$27,406	\$0	\$11,000	\$12,000
319	Computer & Tech Services	\$10	\$0	\$0	\$0
455/465	Technology Equipment	\$0	\$3,509	\$3,500	\$2,000
491	Federal Commodities	\$190,791	\$0	\$200,000	\$227,637
511	Food	\$390,746	\$11,731	\$1,351,850	\$1,382,245
512	Milk & Bulk Milk Purchase	\$58,666	\$0	\$115,000	\$30,020
	Sub-Total Lunch - 701	\$1,785,354	\$207,904	\$3,045,272	\$3,402,162
Breakfast - 705					
005	Secy Clerical	\$5,323	\$457	\$0	\$0
006	Skilled Trade	\$83,716	\$40	\$174,750	\$183,959
041	Life Insurance	\$99	\$1	\$269	\$327
043	Hospitalization	\$30,764	\$239	\$48,537	\$57,820
046	State Retirement Contribution	\$6,671	\$42	\$13,106	\$13,797
047	Income Protection Contribution	\$8	\$0	\$0	\$0
061	Non License FICA	\$6,238	\$45	\$13,368	\$14,073
201	Supplies	\$22,916	\$9	\$0	\$7,500
235	Dental Insurance	\$877	\$23	\$1,763	\$2,312
313	Credit Card Fees	\$6,208	\$0	\$0	\$5,300
511	Food	\$69,897	\$1,178	\$264,100	\$257,140
512	Milk	\$18,804	\$0	\$0	\$44,135
	Sub-Total Breakfast - 705	\$251,521	\$2,034	\$515,893	\$586,363
Other- 707 & 710					
002	Manangerial Salary	\$0	\$3,549	\$4,319	\$0
005	Clerical	\$3,549	\$305	\$0	\$0
006	Skilled Trade	\$73,711	\$15,411	\$45,016	\$47,654
026	Unskilled Temporary	\$9,106	\$996	\$0	\$0
041	Life Insurance	\$89	\$30	\$75	\$89
043	Hospitalization	\$26,815	\$6,184	\$13,428	\$15,803

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

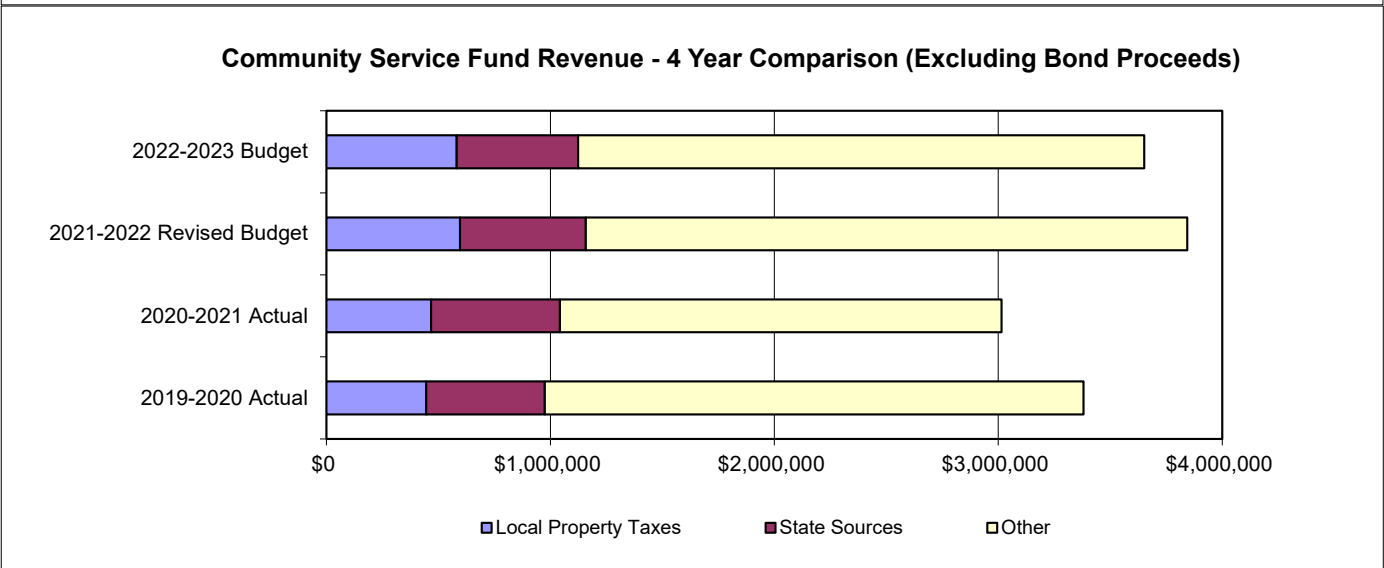
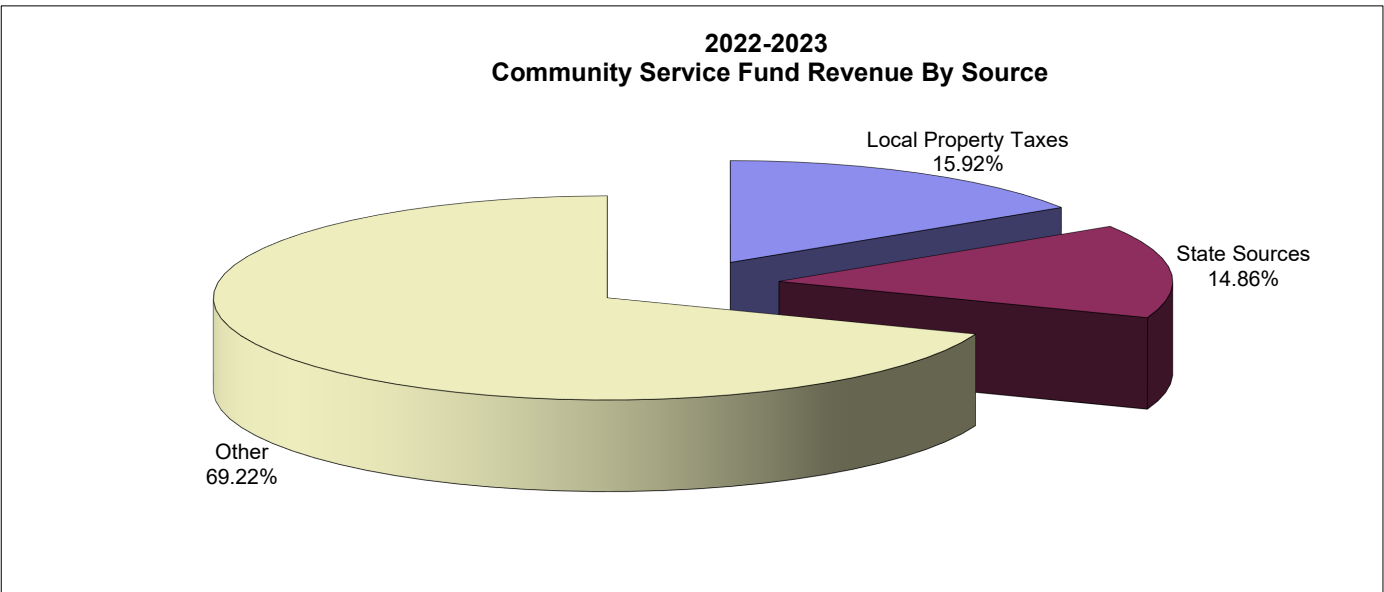
FOOD SERVICE - FUND 02

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
Food Service Expenditures					
Other - 707 & 710 (Continued)					
046	State Retirement Contribution	\$6,588	\$1,500	\$3,749	\$3,623
047	Income Protection Contribution	\$1	\$9	\$8	\$0
060-061	FICA	\$6,158	\$1,493	\$3,823	\$3,695
125	Repairs & Maintenance	\$0	\$25	\$1,500	\$1,500
201/205	Supplies	\$18,568	\$4,107	\$1,200	\$2,500
235	Dental Insurance	\$701	\$158	\$517	\$625
250	403b Match	\$0	\$83	\$100	\$100
313	Credit Card Fees	\$5,802	\$3,943	\$250	\$5,875
511	Food	\$152,308	\$49,078	\$163,000	\$183,500
512	Milk	\$3,190	\$1,084	\$3,000	\$3,000
710	Milk - Supply Chain Assistance Fund	\$0	\$0	\$0	\$91,644
Sub-Total Other - 707		\$306,586	\$87,955	\$239,985	\$359,608
Summer- 709 and CARES Act 153, 154, 174					
002	Managerial Salaries	\$22,804	\$58,254	\$69,089	\$4,249
005	Clerical	\$5,575	\$305	\$0	\$0
006	Skilled Trade	\$281,167	\$952,646	\$1,004	\$0
026	Unskilled Temp	\$0	\$16,511	\$15,000	\$15,000
035	Non Instructional Support - Overtime	\$131	\$0	\$5,000	\$5,000
041	Life Insurance	\$566	\$1,182	\$111	\$110
043	Hospitalization	\$64,444	\$264,333	\$21,298	\$21,575
044	Workers Compensation	\$0	\$0	\$52,916	\$0
046	State Retirement Contribution	\$22,300	\$69,959	\$6,757	\$1,819
047	Income Protection Contribution	\$46	\$142	\$124	\$8
061	Non Licensed FICA	\$21,474	\$68,399	\$2,892	\$1,855
113	Travel	\$0	\$27	\$2,000	\$0
169	Other Equipment	\$1,641	\$101,759	\$0	\$0
212	Fuel	\$0	\$38,720	\$0	\$0
235	Dental Insurance	\$2,097	\$7,752	\$752	\$753
250	403b Match	\$592	\$1,357	\$1,600	\$1,600
115/116	Advertising/Printing	\$400	\$14	\$0	\$0
125	Repairs & Maintenance	\$1,059	\$10,729	\$1,400	\$0
201/401	Supplies	\$42,191	\$114,570	\$16,850	\$3,000
330	Utilities	\$1,000	\$92,150	\$0	\$0
491	Federal Commodities	\$10,141	\$202,285	\$0	\$0
511	Food	\$259,223	\$725,825	\$45,000	\$34,200
512	Milk	\$42,543	\$109,180	\$6,000	\$3,700
Sub-Total Other - 709		\$779,394	\$2,836,099	\$247,793	\$92,869
Total Food Service Expenditures		\$3,122,855	\$3,133,992	\$4,048,943	\$4,441,002

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

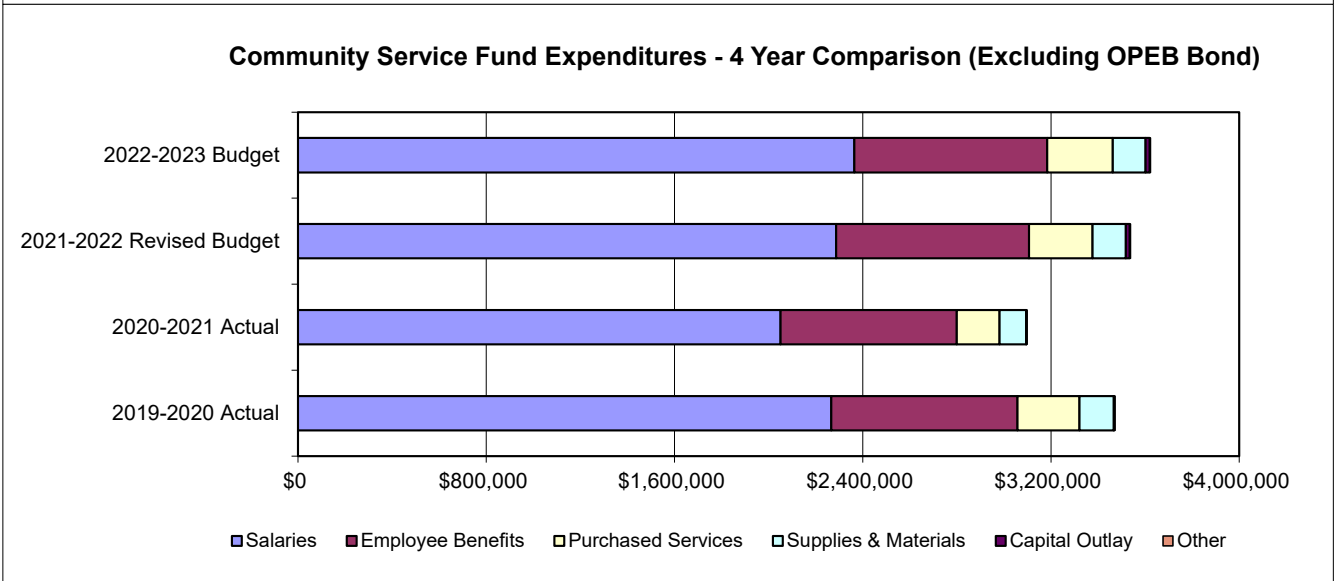
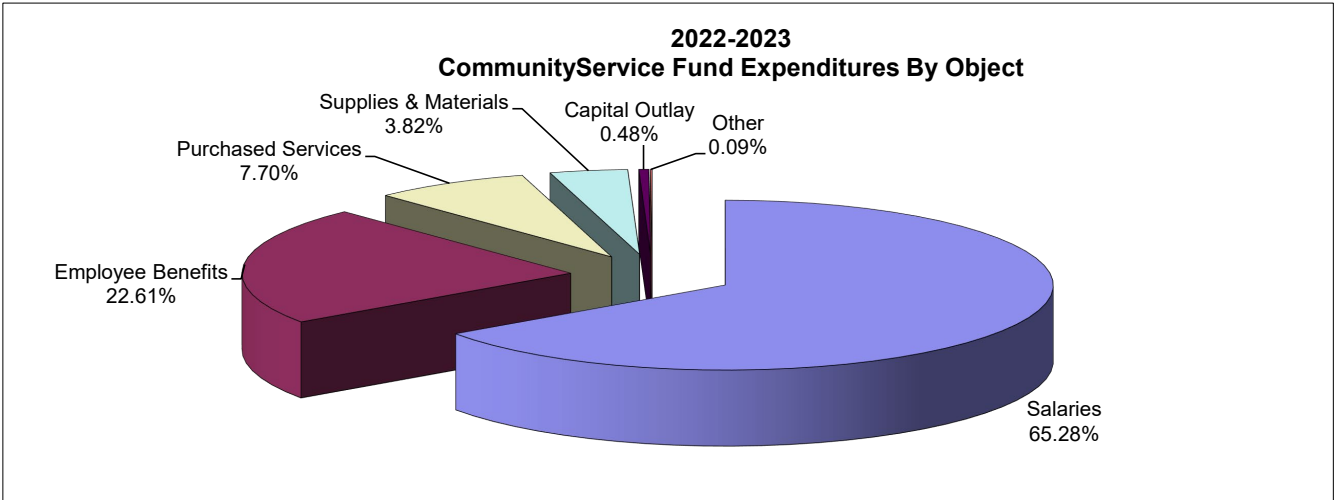
	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Local Property Taxes	\$445,439	\$467,424	\$597,012	\$581,274	(\$15,738)	-2.64%
State Sources	\$529,259	\$575,342	\$560,677	\$542,590	(\$18,087)	-3.23%
Other	\$2,405,687	\$1,971,715	\$2,685,554	\$2,527,092	(\$158,462)	-5.90%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,380,385	\$3,014,481	\$3,843,243	\$3,650,956	(\$192,287)	-5.00%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$2,266,031	\$2,050,555	\$2,287,429	\$2,364,748	\$77,319	3.38%
Employee Benefits	\$791,459	\$749,389	\$818,772	\$819,219	\$447	0.05%
Purchased Services	\$263,541	\$182,049	\$270,007	\$279,067	\$9,060	3.36%
Supplies & Materials	\$145,890	\$113,175	\$141,626	\$138,540	(\$3,086)	-2.18%
Capital Outlay	\$1,457	\$45	\$16,893	\$17,500	\$607	3.59%
Other	\$3,980	\$3,146	\$2,586	\$3,400	\$814	31.48%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,472,358	\$3,098,359	\$3,537,313	\$3,622,474	\$85,161	2.41%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

COMMUNITY SERVICE - FUND 04

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
Community Service Revenue					
340	Non Public School	\$18,907	\$24,587	\$27,000	\$27,000
501	General Comm Ed	\$236,825	\$229,108	\$248,155	\$258,170
504	United for Youth	\$0	\$0	\$0	\$0
505	Aquatics	\$37,418	\$33,553	\$42,058	\$48,000
507	Driver's Education BTW	\$107,578	\$109,615	\$131,000	\$130,000
508	Driver's Education Classroom	\$6,810	\$7,845	\$8,200	\$8,500
326	Adults with Disabilities	\$69,802	\$64,891	\$68,410	\$73,000
520	Adult Basic Education	\$97,133	\$111,613	\$116,105	\$108,000
570	KidKare	\$1,364,181	\$1,054,571	\$1,571,256	\$1,542,425
570	Little KidKare	\$1,249	\$0	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$389,268	\$434,350	\$433,729	\$426,276
582	School Readiness	\$445,429	\$435,854	\$478,945	\$456,090
583	Preschool Screening	\$23,080	\$23,081	\$20,275	\$20,275
585	Youth Development	\$482,487	\$396,811	\$541,434	\$527,038
590	Facility Use	\$79,386	\$53,711	\$130,000	\$0
799	Collaboration	\$20,832	\$34,891	\$26,676	\$26,182
Total Community Service Revenue		\$3,380,385	\$3,014,481	\$3,843,243	\$3,650,956

Community Service Expenditures					
350-351	Non Public	\$18,005	\$23,417	\$27,000	\$27,000
501	General Community Education	\$249,463	\$249,151	\$236,416	\$250,576
504	United for Youth	\$32,775	\$4,751	\$26,385	\$26,100
505	Aquatics	\$38,644	\$34,123	\$41,543	\$46,157
507	Driver's Education BTW	\$79,655	\$96,582	\$109,253	\$111,731
508	Driver's Education Classroom	\$25,303	\$19,394	\$23,992	\$23,592
510	Adults with Disabilities	\$84,506	\$61,566	\$65,724	\$68,062
520	Adult Basic Education	\$97,133	\$86,997	\$116,105	\$108,000
570	KidKare	\$1,455,937	\$1,284,456	\$1,389,817	\$1,439,422
570	Little KidKare	\$927	\$44	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$397,179	\$352,274	\$429,286	\$447,653
582	School Readiness	\$416,929	\$411,177	\$497,429	\$480,418
583	Preschool Screening	\$24,048	\$26,391	\$31,437	\$32,812
585	Youth Development	\$492,100	\$381,047	\$459,396	\$460,232
590	Facility Use	\$59,754	\$66,989	\$83,530	\$100,719
Total Community Service Expenditures		\$3,472,358	\$3,098,359	\$3,537,313	\$3,622,474

Other Funds

06 Building Construction Fund

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

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

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

07 Debt Service Fund

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

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

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

18 HRA Trust Fund

The HRA Trust fund is used for reporting contributions to an employee's HRA account upon hire and an annual contribution to the employee's HRA account for each year of service. These funds are held in an irrevocable trust with Mid-America through National Insurance Services. Employees must meet certain vesting requirements before accessing these funds.

45 OPEB Trust Fund

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

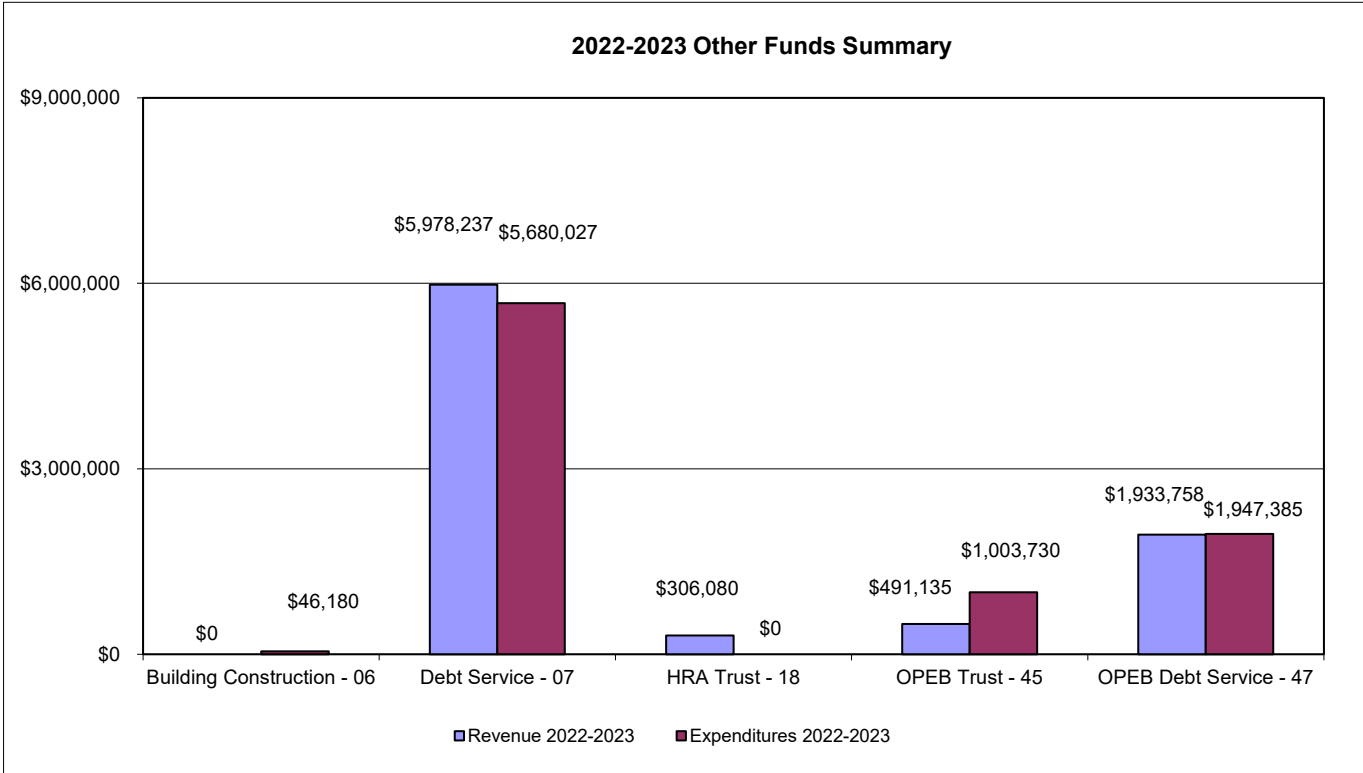
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/21	Revenue 2021-2022	Expenditures 2021-2022	Fund Balance 6/30/22	Revenue 2022-2023	Expenditures 2022-2023	Fund Balance 6/30/23
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$511,180	\$0	\$465,000	\$46,180	\$0	\$46,180	\$0
Debt Service - 07	\$936,001	\$14,062,981	\$14,140,958	\$858,024	\$5,978,237	\$5,680,027	\$1,156,234
HRA Trust - 18	\$2,770,112	\$331,000	\$0	\$3,101,112	\$306,080	\$0	\$3,407,192
OPEB Trust - 45	\$15,334,421	(\$31,705)	\$1,252,211	\$14,050,505	\$491,135	\$1,003,730	\$13,537,910
OPEB Debt Service - 47	\$428,823	\$2,007,117	\$2,016,085	\$419,855	\$1,933,758	\$1,947,385	\$406,228
Total	\$19,980,537	\$16,369,393	\$17,874,254	\$18,475,676	\$8,709,210	\$8,677,322	\$18,507,564



**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
Building Construction Revenue					
092	Interest Income	\$8,604	\$0	\$0	\$0
096	Miscellaneous Income	\$0	\$0	\$0	\$0
097	Erate Discount Revenue	\$72,858	\$0	\$0	\$0
099	Miscellaneous Income	\$30,375	\$0	\$0	\$0
635	Lease Purchase Agreement	\$0	\$726,750	\$0	\$0
Total Building Construction Revenue		\$111,837	\$726,750	\$0	\$0
Building Construction Expenditures					
005	District Wide	\$665,001	\$315,481	\$465,000	\$46,180
045	Phoenix LC	\$0	\$4,527	\$0	\$0
267	Buffalo High School	\$106,052	\$0	\$0	\$0
368	Buffalo Community Middle School	\$81,174	\$15,300	\$0	\$0
501	Parkside Elementary	\$6,095	\$9,180	\$0	\$0
502	Hanover Elementary	\$0	\$0	\$0	\$0
503	Montrose Elementary	\$0	\$0	\$0	\$0
504	Tatanka Elementary	\$0	\$2,185	\$0	\$0
506	Discovery Elementary	\$20,100	\$1,718	\$0	\$0
507	Northwinds Elementary	\$0	\$11,669	\$0	\$0
Total Building Construction Expenditures		\$878,422	\$360,060	\$465,000	\$46,180

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

DEBT SERVICE - FUND 07

		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$5,158,059	\$5,094,530	\$5,122,148	\$5,636,728
009	Fiscal Disparities	\$65,704	\$63,103	\$65,700	\$74,482
092	Interest Income	\$45,327	\$2,556	\$600	\$1,200
200/300	Other State Revenues	\$157,368	\$175,741	\$175,761	\$175,770
229	Disparity Reduction Aid	\$923	\$900	\$900	\$900
317	Long Term Facilities Maintenance Aid	\$101,413	\$95,348	\$90,558	\$89,157
631	Sale of Bonds Proceeds	\$0	\$0	\$8,607,314	\$0
Total Debt Service Revenue		\$5,528,794	\$5,432,178	\$14,062,981	\$5,978,237
Debt Service Expenditures					
710	Payments on Bonds	\$3,730,000	\$3,870,000	\$12,560,000	\$4,200,000
720	Interest on Bonds	\$1,835,498	\$1,673,997	\$1,505,348	\$1,480,027
790	Service Charges	\$5,625	\$5,625	\$75,610	\$0
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total Debt Service Expenditures		\$5,571,123	\$5,549,622	\$14,140,958	\$5,680,027

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

HRA TRUST - FUND 18

		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$34,935	\$42,441	\$35,000	\$35,000
099	Miscellaneous Revenue	\$191,588	\$650,144	\$296,000	\$271,080
Total HRA Revenue		\$226,523	\$692,585	\$331,000	\$306,080
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
2022-2023 BUDGET**

OPEB TRUST - FUND 45

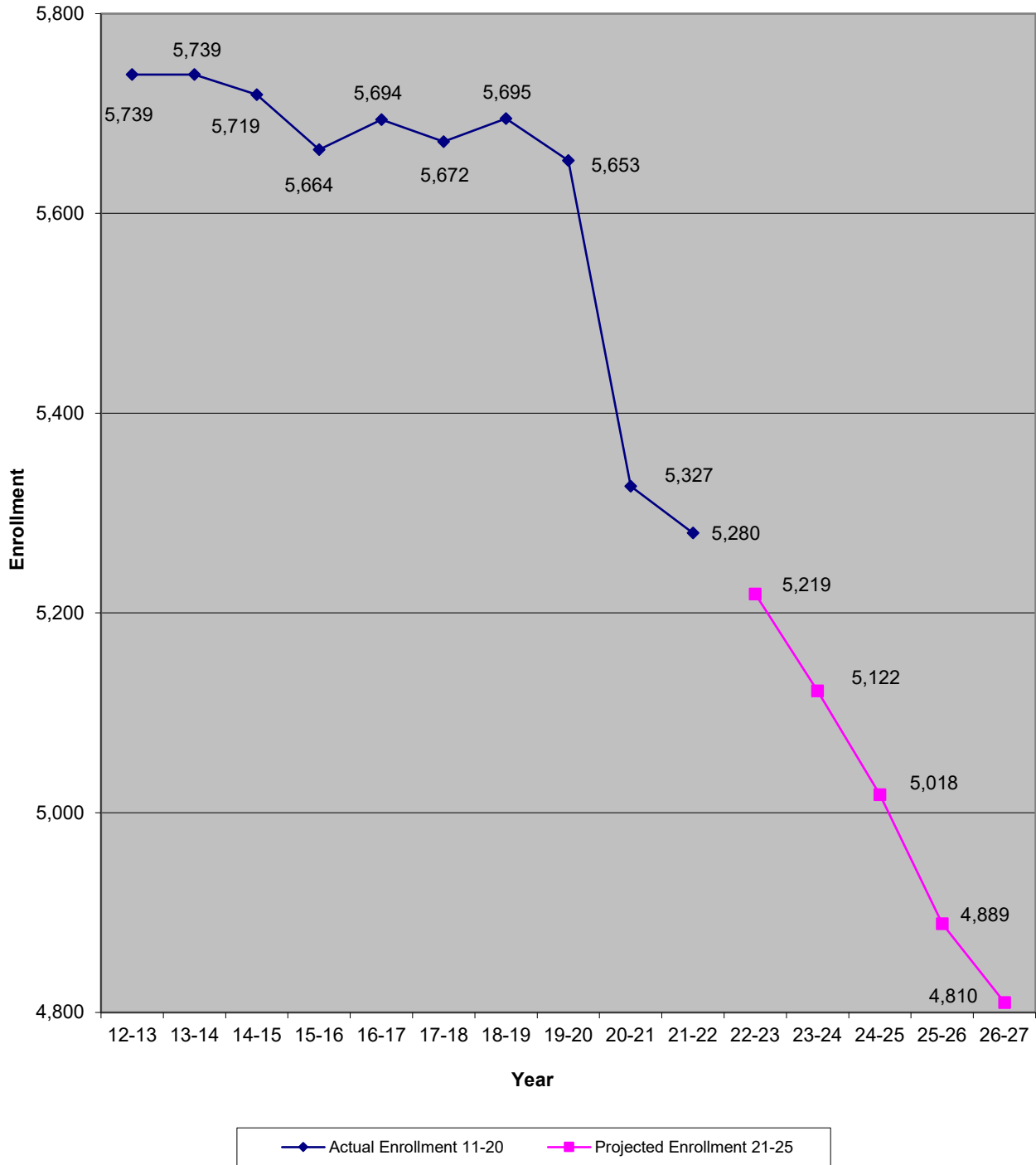
		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$380,305	\$3,109,597	(\$405,000)	\$220,000
616	Retiree Contributions	\$326,259	\$332,741	\$373,295	\$271,135
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$706,564	\$3,442,338	(\$31,705)	\$491,135
OPEB Trust Expenditures					
220	Health Insurance	\$724,328	\$678,367	\$636,203	\$479,930
230	Life Insurance	\$23,400	\$12,799	\$21,475	\$16,650
235	Dental Insurance	\$59,334	\$55,023	\$58,882	\$50,400
251	Contributions to H.S.A.	\$247,077	\$361,526	\$535,651	\$456,750
Total OPEB Trust Expenditures		\$1,054,139	\$1,107,715	\$1,252,211	\$1,003,730

**ISD 877 BUFFALO-HANOVER-MONTROSE
2022-2023 BUDGET**

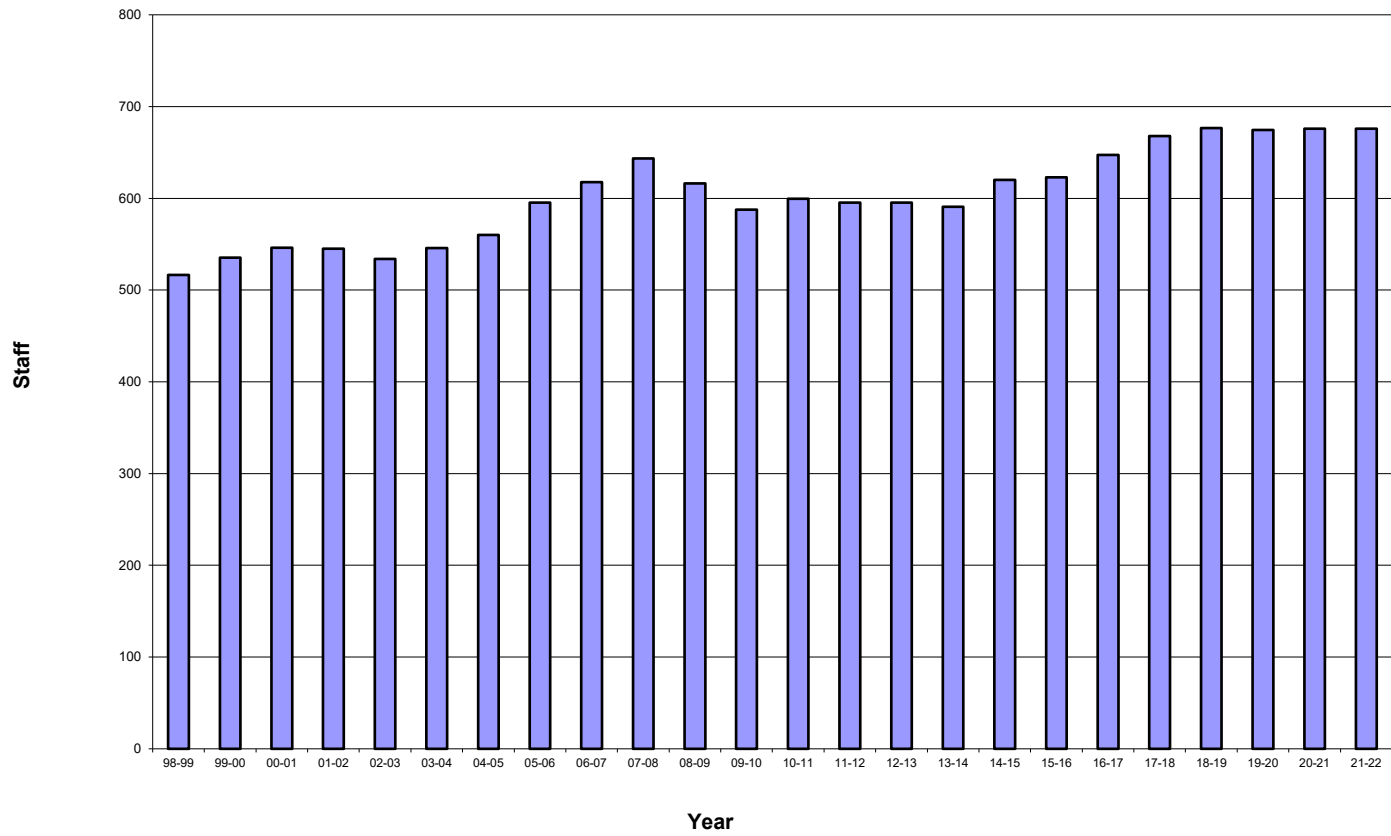
OPEB DEBT SERVICE - FUND 47

		2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$1,989,102	\$1,989,862	\$1,968,856	\$1,895,414
009	Fiscal Disparities	\$24,880	\$23,826	\$24,880	\$24,451
092	Interest Income	\$18,771	\$1,136	\$600	\$1,200
200/300	Other State Revenues	\$12,973	\$12,219	\$12,348	\$12,350
229	Disparity Reduction Agent	\$348	\$343	\$343	\$343
258	Other State Credits	\$1	\$81	\$90	\$0
Total OPEB Debt Service Revenue		\$2,046,075	\$2,027,467	\$2,007,117	\$1,933,758
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$1,830,000	\$1,880,000	\$1,935,000	\$1,905,000
720	Interest on Bonds	\$154,810	\$118,210	\$80,610	\$41,910
790	Service Charges	\$475	\$475	\$475	\$475
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total OPEB Debt Service Expenditures		\$1,985,285	\$1,998,685	\$2,016,085	\$1,947,385

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



Staff FTE Comparison July 1, 2022



DISTRICT 877 BOND AMORTIZATION SCHEDULE

	G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. SCHOOL BUILDING REFUNDING BONDS \$7.98 MILLION 2021A		G.O. Alternative Facility Bonds 2013A		G.O. TAXABLE OPEB BOND \$10.845 MILLION 2017A		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2022		\$478,461		\$280,408		\$22,550		\$20,955	\$802,375
2/1/2023		\$478,461	\$4,040,000	\$199,500	\$160,000	\$22,550	\$1,905,000	\$20,955	\$6,826,466
8/1/2023		\$478,461		\$98,500		\$21,150			\$598,111
2/1/2024		\$478,461	\$3,940,000	\$98,500	\$2,115,000	\$21,150			\$6,653,111
8/1/2024		\$478,461							\$478,461
2/1/2025	\$5,035,000	\$478,461							\$5,513,461
8/1/2025		\$402,936							\$402,936
2/1/2026	\$5,205,000	\$402,936							\$5,607,936
8/1/2026		\$324,861							\$324,861
2/1/2027	\$5,365,000	\$324,861							\$5,689,861
8/1/2027		\$251,093							\$251,093
2/1/2028	\$5,510,000	\$251,093							\$5,761,093
8/1/2028		\$172,575							\$172,575
2/1/2029	\$5,665,000	\$172,575							\$5,837,575
8/1/2029		\$87,600							\$87,600
2/1/2030	\$5,840,000	\$87,600							\$5,927,600
	\$32,620,000	\$5,348,898	\$7,980,000	\$676,908	\$2,275,000	\$87,400	\$1,905,000	\$41,910	\$50,935,116

**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**