



Annual
Budget



2012-2013



Buffalo
Hanover
Montrose
Schools

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

TABLE OF CONTENTS

I.	INTRODUCTION	
	A. Board of Education & Administration	1
	B. Mission Statement & Objectives	2
	C. Organizational Chart	3
	D. Budget Overview	4-6
	E. Budget Assumptions	7-8
	F. Budget Summary by Fund	9-10
II.	GENERAL FUND – FUND 01	
	A. Fund Balance Summary	11
	B. Revenue Summary	12
	C. Revenue Detail	13-15
	D. Expenditure Summary	16
	E. Expenditure Summary By School	17-25
	F. Expenditure Detail	26-39
III.	SPECIAL REVENUE FUNDS – FUNDS 02, 04	
	A. Special Revenue Funds Summary	40
	B. Food Service – 02	41-46
	C. Community Service – 04	47-49
IV.	OTHER FUNDS – FUNDS 06, 07, 16, 45, 47	
	A. Other Funds Summary	50
	B. Building Construction – 06	51
	C. Debt Service – 07	52
	D. Alternative Facilities – 16	53
	E. OPEB Trust – 45	54
	F. OPEB Debt Service – 47	55
V.	INFORMATIONAL SECTION	
	A. Enrollment Projections	A
	B. Staff FTE Comparison	B
	C. Bond Amortization Schedule	C

Introduction

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

Gary Kawlewski, Director of Finance & Operations
Tina Burkholder, Controller

BUILDING PRINCIPALS

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

MISSION STATEMENT & OBJECTIVES

MISSION STATEMENT

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

CORE VALUES

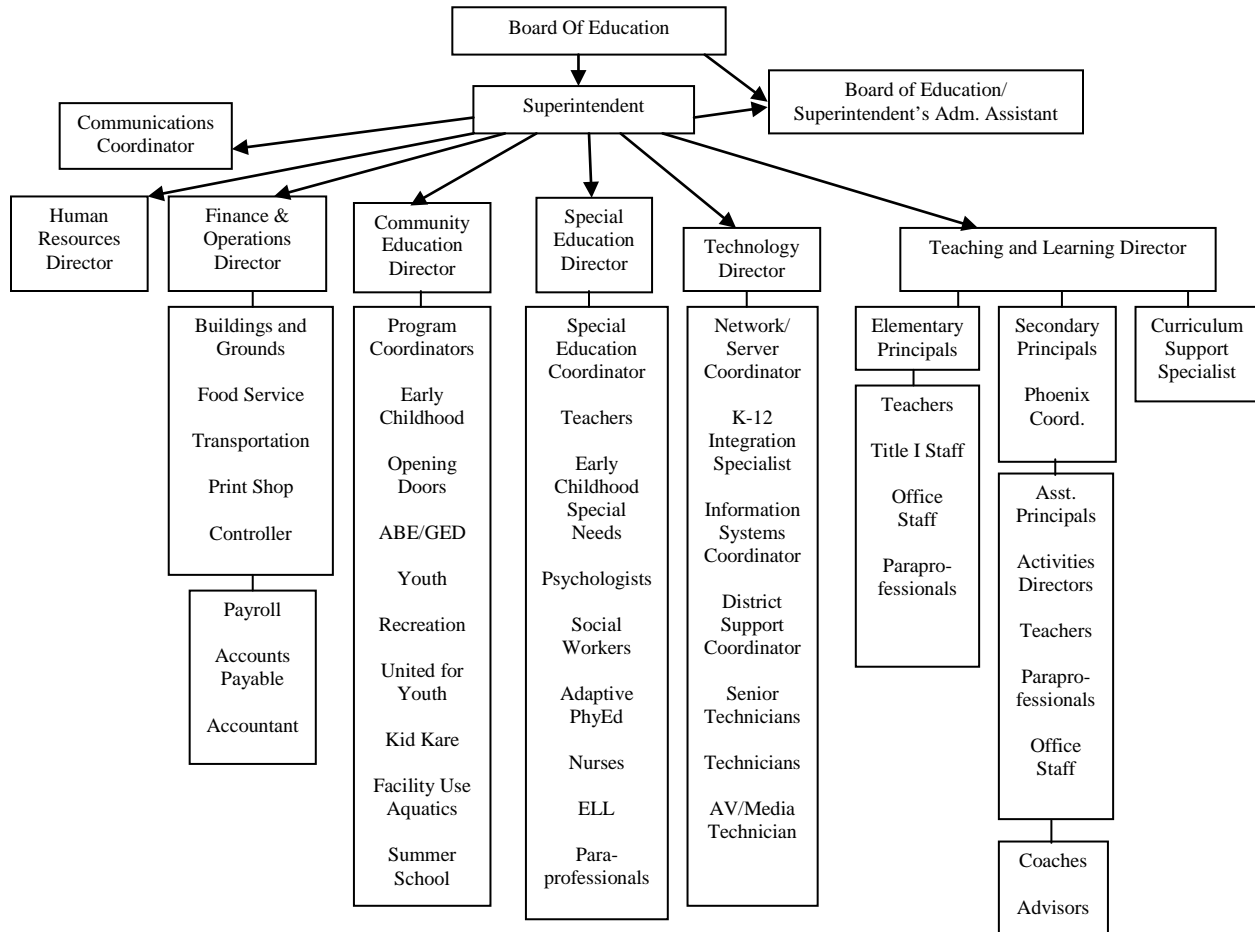
- All students can learn, though at different rates and in different ways.
- We are in the business of lifelong learning. All of our actions must be measured by our success in achieving this goal.
- Maximizing learning requires innovation, risk-taking and the ability to change.
- All staff has a critical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

KEY RESULTS

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 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
2012-2013 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
2012-2013 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
2012-2013 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 23, 2012, the School Board approved the 2012-2013 budget assumptions for the General Fund. The assumptions were approved in order to build the 2012-2013 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions are as follows:

- ❑ 4.3 FTE Superintendent contingency staffing to address staffing issues
- ❑ 2 FTE special education staffing contingency covered by third party billing revenue
- ❑ General Education Aid \$5,224 – increase 1%
- ❑ Includes the \$110 and \$379 operating referendums
- ❑ Enrollment projection estimated at 5,738 based on November 2011 report with minor adjustments – includes early childhood special education
- ❑ Maintain 2012-13 approved staffing ratios
- ❑ Salary/benefit increases based on contracts, expected market conditions
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ Integration program and budget revenue as stipulated in current law and joint powers agreement
- ❑ OPEB contributions to begin in 2012-13
- ❑ New Literacy Aid to begin in 2012-13
- ❑ STEM grant expires in 2011-12
- ❑ Federal Ed Jobs bill expires after 2011-12
- ❑ Capital designation to be spent in 2011-12
- ❑ Tax sheltered annuity match contributions starting in 2012-13 for teachers

FOOD SERVICE FUND

On May 14, 2012, the Director of Food Service presented a preliminary budget for Food Service. The budget was developed with a planned increase of \$0.05 on all paid meal prices. For the 2012-2013 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.55	\$2.25
Middle School	\$1.65	\$2.45
High School	\$1.65	\$2.45
Adult	\$1.85	\$3.25

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

COMMUNITY SERVICE FUND

On May 14, 2012, the preliminary Community Service budget was presented. The two main program changes are the expansion of the All Day Every Day Kindergarten sections from six sections to nine sections. In addition, the Little Kid Kare program will begin operation in the Montrose Education Center for the 2012-13 school year. This program will provide child care options for children ages six weeks to school age.

DEBT SERVICE FUND

The District advance refunded the General Obligation 2003B bond issue and the 2005A Alternative Facilities bond issue in February of 2012. The funds were placed in an escrow account until the bonds are called on February 1, 2013. At that time, the escrow account will be closed and the proceeds will pay off the refunded bonds. This transaction will save the District approximately \$5 million over the next 11 fiscal years.

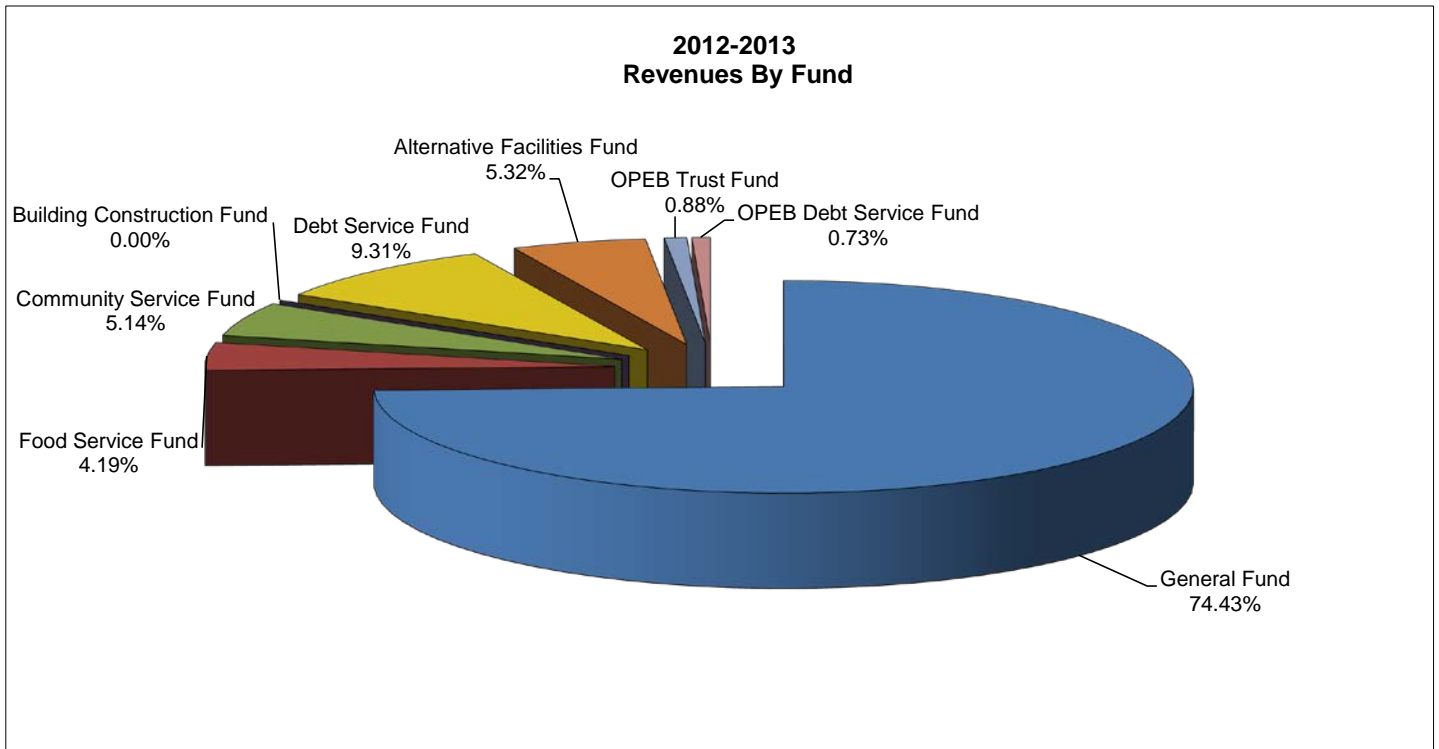
ALTERNATIVE FACILITIES FUND

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

ALL FUNDS - REVENUE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund	\$62,101,403	\$52,338,973	\$54,467,038	\$53,244,864
Food Service Fund	\$3,110,534	\$2,859,337	\$3,029,150	\$3,000,400
Community Service Fund	\$3,420,100	\$2,998,587	\$3,155,582	\$3,680,040
Building Construction Fund	\$1,006	\$0	\$0	\$0
Debt Service Fund	\$6,655,550	\$6,012,451	\$41,733,087	\$6,658,302
Alternative Facilities Fund	\$0	\$0	\$0	\$3,804,000
OPEB Trust Fund	\$10,593,203	\$1,665,626	\$670,000	\$632,202
OPEB Debt Service Fund	\$0	\$825,740	\$519,688	\$519,188
Total	\$85,881,796	\$66,700,714	\$103,574,545	\$71,538,996

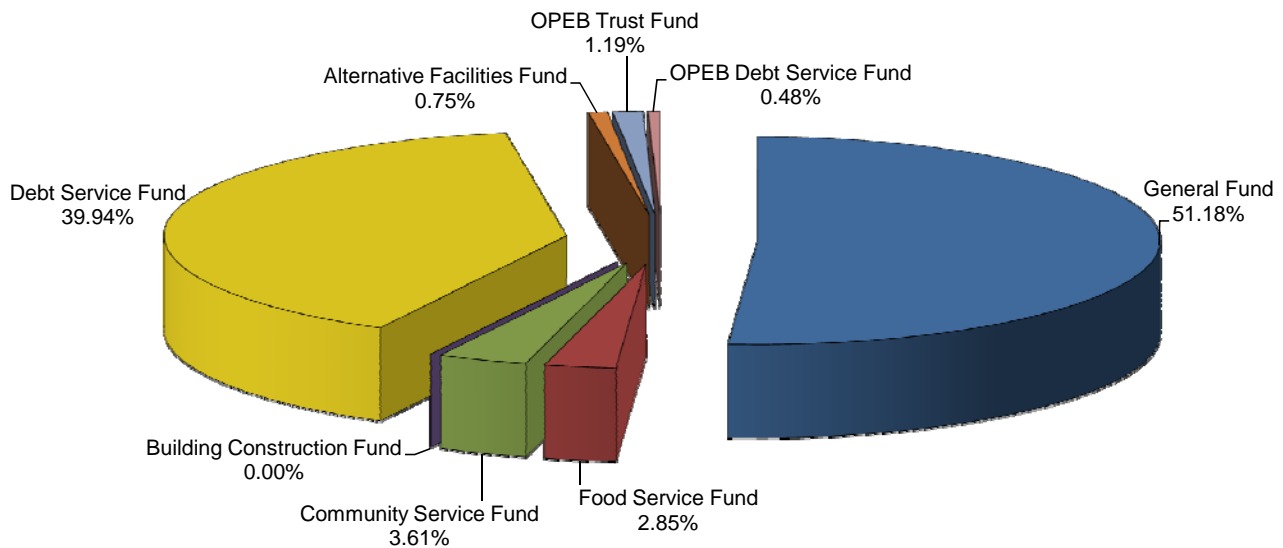


**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund	\$59,821,246	\$51,496,168	\$53,495,184	\$53,189,995
Food Service Fund	\$3,046,187	\$2,825,861	\$3,015,750	\$2,962,320
Community Service Fund	\$3,386,950	\$2,988,032	\$3,144,364	\$3,746,819
Building Construction Fund	\$1,099,103	\$0	\$0	\$0
Debt Service Fund	\$7,111,951	\$6,540,116	\$6,939,740	\$41,512,425
Alternative Facilities Fund	\$0	\$0	\$0	\$780,000
OPEB Trust Fund	\$0	\$0	\$0	\$1,240,121
OPEB Debt Service Fund	\$0	\$798,774	\$495,488	\$495,488
Total	\$74,465,437	\$64,648,951	\$67,090,526	\$103,927,168

**2012-2013
Expenditures By Fund**



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
2012-2013 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

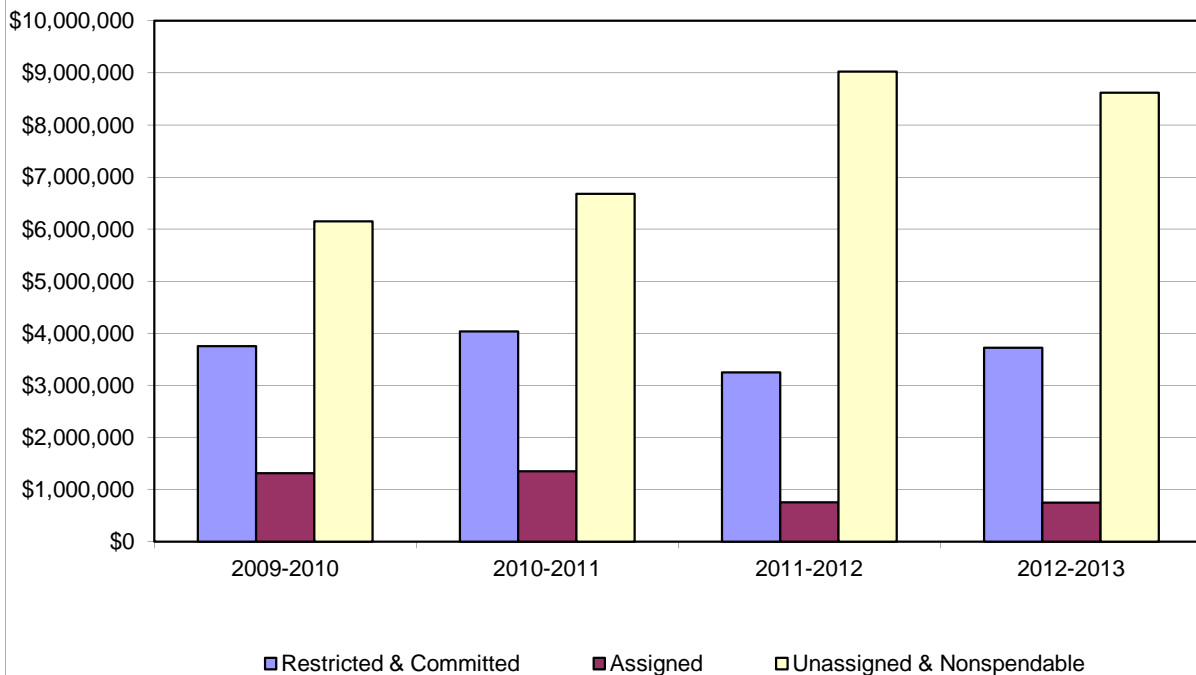
	2009-2010	2010-2011	2011-2012	2012-2013
			Projected	Projected
Fund Balance:				
Restricted & Committed	\$3,754,254	\$4,036,401	\$3,250,311	\$3,723,242
Assigned	\$1,310,793	\$1,347,227	\$754,747	\$744,428
Unassigned & Nonspendable	\$6,151,513	\$6,675,737	\$9,026,161	\$8,618,418
Total Fund Balance	\$11,216,560	\$12,059,365	\$13,031,219	\$13,086,088

Total General Fund Expenditures	\$59,821,246	\$51,496,168	\$53,495,184	\$53,189,995
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**Unassigned Fund Balance as a %
of Total Expenditures**

10.28%	12.96%	16.87%	16.20%
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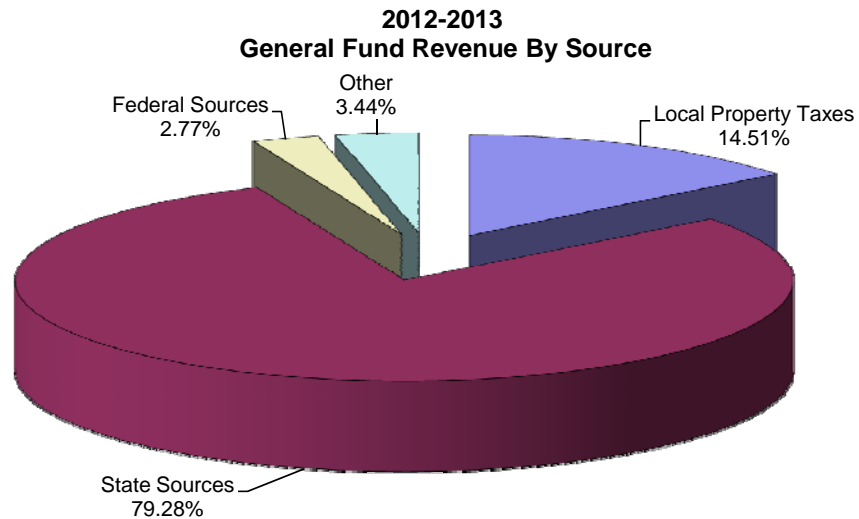
GENERAL FUND - FUND BALANCE



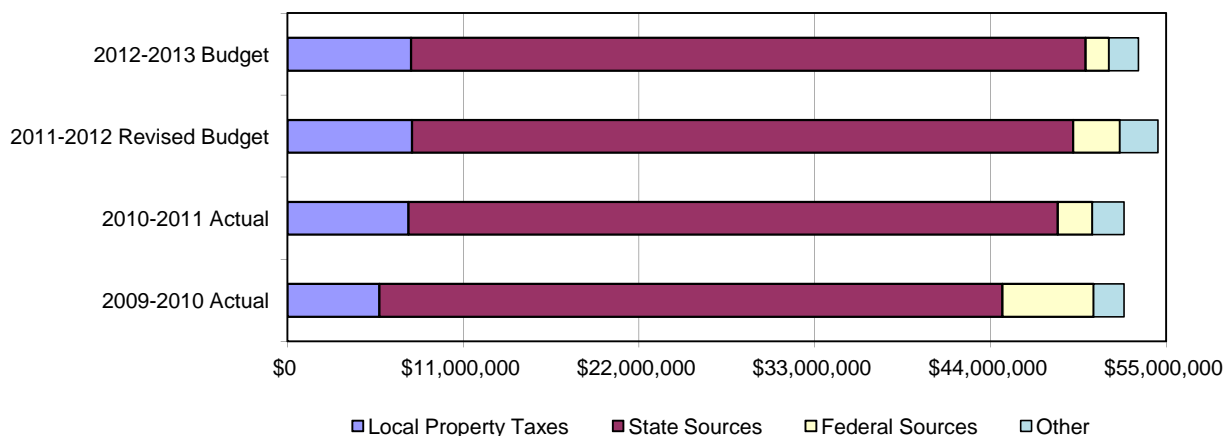
**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01 - REVENUE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget	Amount Change	% Change
Local Property Taxes	\$5,751,245	\$7,567,979	\$7,782,203	\$7,727,324	(\$54,879)	-0.71%
State Sources	\$38,977,222	\$40,626,196	\$41,386,464	\$42,211,224	\$824,760	1.99%
Federal Sources	\$5,711,278	\$2,177,309	\$2,919,276	\$1,476,670	(\$1,442,606)	-49.42%
Other	\$1,903,271	\$1,967,489	\$2,379,095	\$1,829,646	(\$549,449)	-23.09%
Bond Proceeds	\$9,758,387	\$0	\$0	\$0	\$0	0.00%
Total	\$62,101,403	\$52,338,973	\$54,467,038	\$53,244,864	(\$1,222,174)	-2.24%



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-12 Revised Budget	2012-2013 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$4,519,690	\$4,170,862	\$4,186,250	\$4,036,314
111	Property Taxes - Health & Safety - 05	\$224,766	\$48,731	\$181,921	\$188,998
302-111	Property Taxes - Lease Levy - 05	\$189,462	\$301,630	\$333,687	\$465,989
342-111	Property Taxes - Safe Schools	\$199,523	\$211,672	\$200,155	\$194,956
830-111	Property Taxes - Career Tech	\$104,225	\$102,342	\$122,352	\$122,352
835-111	Property Taxes - Deferred Maint - 05	\$266,990	\$262,318	\$263,898	\$253,715
005	Property Taxes - Re-Employment	\$41,668	\$127,898	\$146,940	\$100,000
009	Fiscal Disparities	\$66,678	\$68,063	\$65,000	\$70,000
210	County Apportionment	\$125,663	\$108,418	\$120,000	\$120,000
189	Misc County Tax Revenue	\$12,580	\$8,265	\$12,000	\$25,000
112	Property Tax Shift	\$0	\$2,157,780	\$2,150,000	\$2,150,000
Sub-Total Property Tax & County Revenue		\$5,751,245	\$7,567,979	\$7,782,203	\$7,727,324
Tuition, Fees & Admissions					
050	Parking Fees	\$50,565	\$46,666	\$46,000	\$50,000
202	Admission & Student Activity Revenue	\$392,727	\$378,621	\$385,550	\$403,435
180	Third Party Billings	\$360,166	\$268,145	\$360,000	\$250,000
Sub-Total Tuition, Fees & Admissions		\$803,458	\$693,432	\$791,550	\$703,435
Other Local Revenue					
130	Interest Revenue	\$37,845	\$17,322	\$18,000	\$10,000
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$21,334	\$24,085	\$24,000	\$24,000
021	Revenue from Other Districts	\$0	\$0	\$214,245	\$15,000
096/601	Donations	\$700	\$53,715	\$47,800	\$26,000
097	E Rate Revenue	\$83,438	\$93,587	\$92,000	\$110,000
188	Retiree Contributions	\$229,360	\$327,468	\$360,163	\$122,949
610	Sales Tax	\$7,816	\$6,692	\$8,000	\$8,000
099	Misc Local Revenue	\$121,389	\$83,798	\$102,055	\$86,905
099	Misc Revenue - 05	\$0	\$0	\$41,807	\$41,807
099	Student Activities - 09	\$462,215	\$518,913	\$543,075	\$540,850
205	Shop Receipts	\$24,709	\$17,723	\$22,000	\$25,300
206	Band Receipts	\$3,246	\$2,293	\$2,500	\$3,500
207	Art Receipts	\$7,031	\$6,906	\$7,000	\$7,000
195	Insurance Recovery	\$2,330	\$17,288	\$5,000	\$5,000
Sub-Total Other Local Revenue		\$1,099,813	\$1,268,190	\$1,586,045	\$1,124,711

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-12 Revised Budget	2012-2013 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$165,188	\$165,279	\$163,606	\$160,640
211	General Education Aid	\$29,585,998	\$33,113,427	\$33,582,783	\$34,113,372
302-211	Operating Capital	\$486,814	\$487,789	\$492,718	\$487,879
302-211	Operating Capital - 05	\$823,449	\$831,312	\$816,697	\$830,342
302-211	One Time Tech Aid	\$1,432	\$0	\$0	\$0
306-211	Staff Development	\$0	\$0	\$0	\$0
315-211	Integration	\$408,050	\$381,515	\$432,945	\$431,614
317-211	Basic Skills	\$868,745	\$1,130,830	\$1,361,447	\$1,301,963
330-211	Learning & Development	\$1,307,942	\$1,299,975	\$1,323,924	\$1,333,082
388-211	Gifted & Talented	\$80,024	\$80,184	\$80,353	\$80,033
212	Literacy Aid	\$0	\$0	\$0	\$385,372
312	Shared Time	\$14,296	\$25,518	\$10,402	\$10,402
227	Abatement Aid	\$2,760	\$4,698	\$6,421	\$5,520
229	Disparity Reduction	\$400	\$383	\$391	\$385
234	Hmstd Mkt Value Credit	\$97,699	\$98,616	\$113,156	\$0
258	Mobile Hmstd Mkt Value Credit	\$1,846	\$1,591	\$1,590	\$0
299	State Aid Adjustment	\$0	(\$2,157,780)	(\$2,150,000)	(\$2,150,000)
302-300	Equity Aid - 05	\$32,950	\$32,657	\$42,863	\$30,000
385-300	Deferred Maint - 05	\$1,618	\$9,329	\$50,819	\$10,000
714-300	Deseg Transport	\$273,206	\$179,886	\$177,635	\$178,650
720-300	Nonpublic Pupil Transport	\$157,459	\$132,269	\$109,425	\$122,520
835-300	Transition Disabled	\$26,806	\$0	\$0	\$0
739-300	Post Secondary Option Transport	\$601	\$810	\$169	\$1,125
363	Special Education	\$4,607,751	\$4,784,076	\$4,759,142	\$4,854,325
399	Other State Aid	\$32,188	\$23,832	\$9,978	\$24,000
Sub-Total State Aids		\$38,977,222	\$40,626,196	\$41,386,464	\$42,211,224

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

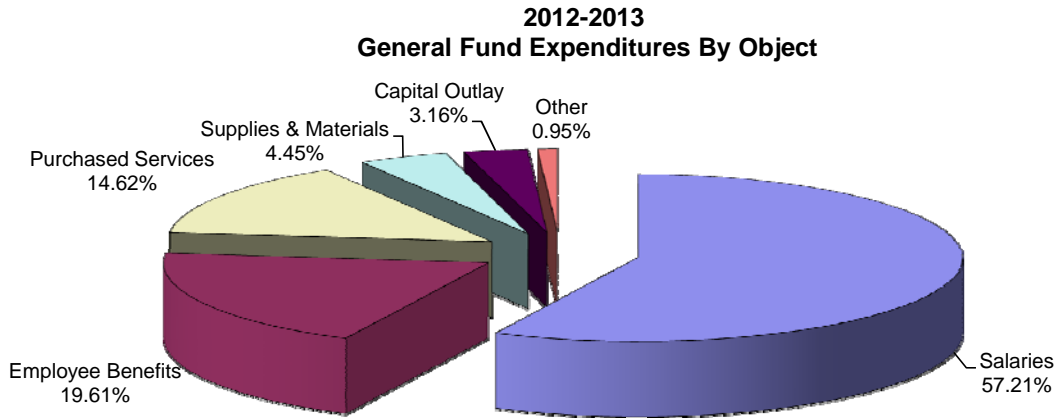
GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-12 Revised Budget	2012-2013 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$354,574	\$421,657	\$381,727	\$371,241
470	Title I - ARRA	\$123,476	\$102,243	\$0	\$0
414	Title II Part A	\$139,319	\$136,137	\$110,700	\$100,368
433	Safe & Drug Free Schools	\$14,790	\$0	\$0	\$0
417	Title III Part A	\$25,034	\$22,514	\$13,675	\$14,670
419	Special Education	\$998,794	\$889,260	\$1,025,647	\$827,016
420	Special Education - Preschool	\$0	\$14,836	\$50,280	\$22,500
422	Special Education - IEIC	\$0	\$0	\$28,654	\$28,000
425	Special Education - EIS	\$0	\$59,962	\$99,388	\$102,150
435	Special Education - CIMP	\$0	\$8,010	\$8,030	\$8,610
437	Special Education - Preschool Incentive	\$0	\$1,710	\$1,620	\$2,115
480-486	Special Education - ARRA	\$825,984	\$478,209	\$30,316	\$0
599	Misc Federal Direct Aid	\$0	\$0	\$67,500	\$0
151	Stabilization	\$3,193,906	\$0	\$0	\$0
152	Education Jobs	\$0	\$0	\$1,101,739	\$0
622/641	IEIC Grant	\$35,401	\$42,771	\$0	\$0
Sub-Total Federal Aids		\$5,711,278	\$2,177,309	\$2,919,276	\$1,476,670
Other Financing Sources					
196	Sale of Equipment - 01	\$0	\$0	\$1,500	\$1,500
624	Sale of Equipment - 05	\$0	\$5,867	\$0	\$0
631	Proceeds from Loans	\$9,758,387	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$9,758,387	\$5,867	\$1,500	\$1,500
Total General Fund Revenue		\$62,101,403	\$52,338,973	\$54,467,038	\$53,244,864

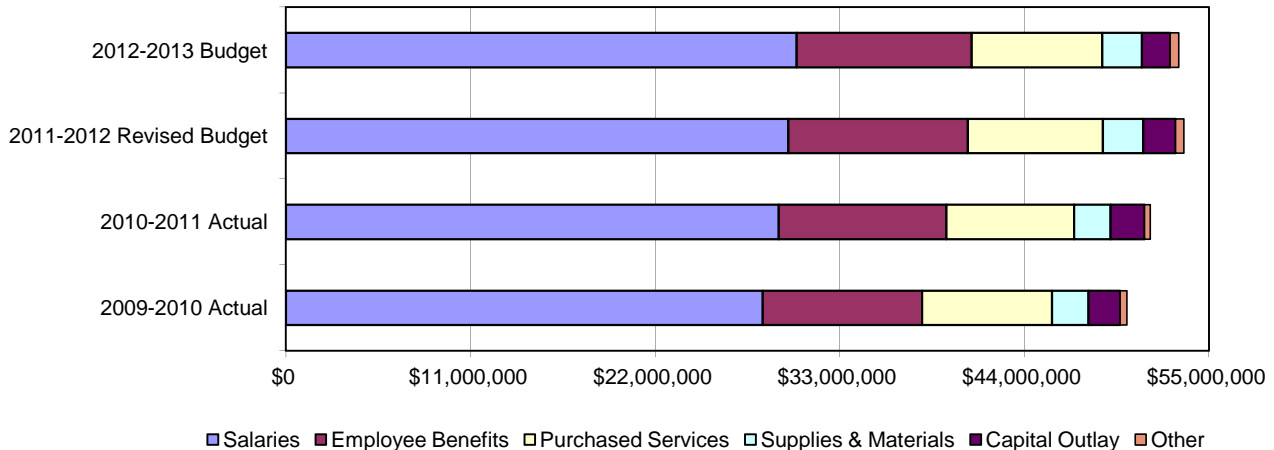
**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget	Amount Change	% Change
Salaries	\$28,408,339	\$29,355,858	\$29,938,511	\$30,432,255	\$493,744	1.65%
Employee Benefits	\$9,486,900	\$9,992,682	\$10,695,687	\$10,431,173	(\$264,514)	-2.47%
Purchased Services	\$7,756,534	\$7,615,889	\$8,038,579	\$7,774,986	(\$263,593)	-3.28%
Supplies & Materials	\$2,171,320	\$2,177,657	\$2,411,606	\$2,367,283	(\$44,323)	-1.84%
Capital Outlay	\$1,880,016	\$2,018,576	\$1,919,057	\$1,681,483	(\$237,574)	-12.38%
Other	\$406,000	\$335,506	\$491,744	\$502,815	\$11,071	2.25%
OPEB Bond	\$9,712,137	\$0	\$0	\$0	\$0	0.00%
Total	\$59,821,246	\$51,496,168	\$53,495,184	\$53,189,995	(\$305,189)	-0.57%



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

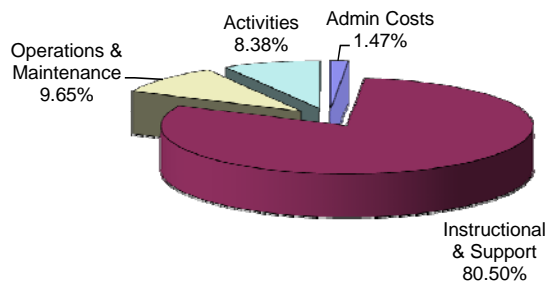


**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

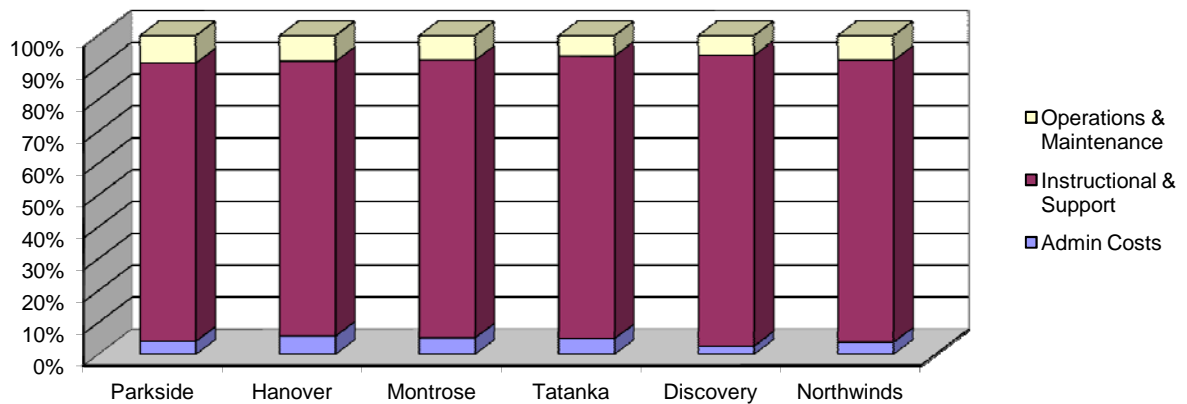
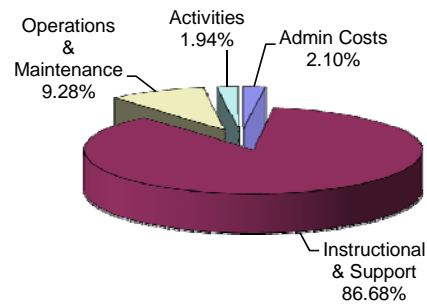
GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$178,524	\$9,799,730	\$1,175,180	\$1,019,532
Buffalo Community Middle School	\$169,420	\$6,996,686	\$749,030	\$156,549
Parkside Elementary	\$129,440	\$2,725,381	\$266,640	
Hanover Elementary	\$161,390	\$2,413,932	\$225,590	
Montrose Elementary	\$125,236	\$2,102,431	\$184,410	
Tatanka Elementary	\$158,730	\$2,841,786	\$203,130	
Discovery Elementary	\$35,640	\$1,255,322	\$84,095	
Northwinds Elementary	\$151,920	\$3,521,156	\$305,590	

BUFFALO HIGH SCHOOL



BUFFALO COMMUNITY MIDDLE SCHOOL



**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$323,496	\$339,042	\$342,300	\$349,160	\$6,860
Managerial Salaries	\$184,830	\$188,473	\$189,870	\$194,180	\$4,310
Certified Salaries	\$5,456,521	\$5,616,340	\$5,642,401	\$5,563,562	(\$78,839)
Classified Salaries	\$1,062,630	\$1,085,935	\$1,061,350	\$1,124,710	\$63,360
Other Salaries	\$665,978	\$706,110	\$739,616	\$760,030	\$20,414
Employee Benefits	\$2,455,581	\$2,495,324	\$2,620,048	\$2,697,814	\$77,766
Supplies & Materials	\$367,806	\$276,128	\$407,952	\$355,108	(\$52,844)
Tuition	\$167,549	\$137,420	\$205,000	\$210,000	\$5,000
Equipment	\$157,544	\$113,640	\$101,452	\$89,147	(\$12,305)
All Others	\$825,605	\$1,082,267	\$809,707	\$829,255	\$19,548
Total Expenditures	\$11,667,540	\$12,040,679	\$12,119,696	\$12,172,966	\$53,270

Full Time Equivalent

Administrators	4.00	4.00	0.00
Teachers	97.61	91.31	(6.30)
Classified	47.84	48.75	0.91
Total FTE's	149.45	144.06	(5.39)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$324,759	\$338,526	\$326,970	\$343,710	\$16,740
Certified Salaries	\$3,841,769	\$3,894,118	\$4,126,260	\$4,129,200	\$2,940
Classified Salaries	\$706,329	\$720,495	\$772,130	\$724,800	(\$47,330)
Other Salaries	\$283,871	\$269,671	\$281,694	\$288,424	\$6,730
Employee Benefits	\$1,590,557	\$1,635,299	\$1,819,170	\$1,813,640	(\$5,530)
Supplies & Materials	\$195,742	\$146,610	\$187,270	\$152,685	(\$34,585)
Equipment	\$96,495	\$77,362	\$87,689	\$110,566	\$22,877
All Others	\$476,766	\$473,466	\$497,724	\$508,660	\$10,936
Total Expenditures	\$7,516,288	\$7,555,547	\$8,098,907	\$8,071,685	(\$27,222)

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	71.35	72.75	1.40
Classified	31.86	35.60	3.74
Total FTE's	106.21	111.35	5.14

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$59,587	\$87,632	\$91,160	\$94,210	\$3,050
Certified Salaries	\$1,318,406	\$1,391,280	\$1,422,892	\$1,498,440	\$75,548
Classified Salaries	\$346,504	\$387,291	\$384,629	\$406,850	\$22,221
Other Salaries	\$118,185	\$110,458	\$118,357	\$98,830	(\$19,527)
Employee Benefits	\$636,126	\$690,059	\$744,157	\$817,431	\$73,274
Supplies & Materials	\$46,125	\$44,295	\$32,310	\$32,310	\$0
Equipment	\$46,805	\$37,809	\$30,983	\$24,296	(\$6,687)
All Others	\$120,878	\$111,057	\$154,994	\$149,094	(\$5,900)
Total Expenditures	\$2,692,616	\$2,859,881	\$2,979,482	\$3,121,461	\$141,979

Full Time Equivalent

Administrators	0.80	0.80	0.00
Teachers	28.31	27.81	(0.50)
Classified	17.98	18.95	0.97
Total FTE's	47.09	47.56	0.47

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$113,659	\$117,560	\$118,650	\$121,020	\$2,370
Certified Salaries	\$1,340,367	\$1,392,015	\$1,397,490	\$1,393,760	(\$3,730)
Classified Salaries	\$337,245	\$336,904	\$330,220	\$332,210	\$1,990
Other Salaries	\$106,891	\$101,628	\$127,000	\$99,550	(\$27,450)
Employee Benefits	\$577,529	\$595,111	\$619,377	\$678,976	\$59,599
Supplies & Materials	\$50,415	\$52,015	\$32,700	\$31,800	(\$900)
Equipment	\$68,851	\$21,393	\$22,000	\$23,000	\$1,000
All Others	\$98,234	\$96,539	\$124,334	\$120,596	(\$3,738)
Total Expenditures	\$2,693,191	\$2,713,165	\$2,771,771	\$2,800,912	\$29,141

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	24.85	23.95	(0.90)
Classified	14.05	13.56	(0.49)
Total FTE's	39.90	38.51	(1.39)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$101,843	\$105,354	\$106,330	\$95,430	(\$10,900)
Certified Salaries	\$1,059,520	\$1,164,747	\$1,065,386	\$1,179,727	\$114,341
Classified Salaries	\$350,597	\$337,051	\$311,180	\$292,780	(\$18,400)
Other Salaries	\$128,808	\$61,200	\$93,990	\$87,630	(\$6,360)
Employee Benefits	\$554,263	\$571,549	\$574,887	\$602,294	\$27,407
Supplies & Materials	\$57,828	\$25,569	\$24,500	\$23,200	(\$1,300)
Equipment	\$31,763	\$31,702	\$14,600	\$17,600	\$3,000
All Others	\$65,907	\$84,381	\$118,139	\$113,416	(\$4,723)
Total Expenditures	\$2,350,529	\$2,381,553	\$2,309,012	\$2,412,077	\$103,065

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	19.93	20.78	0.85
Classified	14.47	12.52	(1.95)
Total FTE's	35.40	34.30	(1.10)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$110,659	\$112,860	\$113,950	\$117,760	\$3,810
Certified Salaries	\$1,410,147	\$1,509,329	\$1,602,518	\$1,663,615	\$61,097
Classified Salaries	\$398,336	\$402,172	\$407,288	\$388,358	(\$18,930)
Other Salaries	\$122,048	\$89,916	\$121,818	\$84,060	(\$37,758)
Employee Benefits	\$612,300	\$675,305	\$723,457	\$769,555	\$46,098
Supplies & Materials	\$51,244	\$62,478	\$71,835	\$47,365	(\$24,470)
Equipment	\$37,995	\$38,185	\$66,940	\$28,331	(\$38,609)
All Others	\$135,978	\$92,486	\$128,669	\$104,602	(\$24,067)
Total Expenditures	\$2,878,707	\$2,982,731	\$3,236,475	\$3,203,646	(\$32,829)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	31.95	31.90	(0.05)
Classified	18.77	16.65	(2.12)
Total FTE's	51.72	49.55	(2.17)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

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

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$55,330	\$83,206	\$80,700	\$82,160	\$1,460
Certified Salaries	\$787,141	\$771,396	\$757,690	\$689,590	(\$68,100)
Classified Salaries	\$179,651	\$190,792	\$186,460	\$171,928	(\$14,532)
Other Salaries	\$21,273	\$19,743	\$33,510	\$27,020	(\$6,490)
Employee Benefits	\$328,045	\$318,877	\$337,546	\$303,967	(\$33,579)
Supplies & Materials	\$23,980	\$19,027	\$13,250	\$12,300	(\$950)
Equipment	\$30,661	\$24,466	\$19,000	\$19,500	\$500
All Others	\$62,723	\$38,791	\$75,622	\$68,592	(\$7,030)
Total Expenditures	\$1,488,804	\$1,466,298	\$1,503,778	\$1,375,057	(\$128,721)

Full Time Equivalent

Administrators	0.68	0.69	0.01
Teachers	14.63	14.16	(0.47)
Classified	12.93	11.65	(1.28)
Total FTE's	28.24	26.50	(1.74)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

**NORTHWINDS ELEMENTARY
DAWN WIEGAND
GRADE K-5**

Expenditures	Actual 2009-2010	Actual 2010-2011	Revised Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Executive Salaries	\$113,159	\$116,560	\$118,150	\$116,230	(\$1,920)
Certified Salaries	\$1,786,356	\$1,943,031	\$1,961,876	\$1,983,040	\$21,164
Classified Salaries	\$457,401	\$470,320	\$551,620	\$558,120	\$6,500
Other Salaries	\$119,841	\$122,487	\$142,128	\$119,840	(\$22,288)
Employee Benefits	\$760,684	\$860,357	\$951,753	\$929,910	(\$21,843)
Supplies & Materials	\$67,526	\$63,039	\$45,540	\$48,465	\$2,925
Equipment	\$44,793	\$31,714	\$21,392	\$38,356	\$16,964
All Others	\$160,724	\$171,406	\$206,830	\$184,705	(\$22,125)
Total Expenditures	\$3,510,484	\$3,778,914	\$3,999,289	\$3,978,666	(\$20,623)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	34.25	32.80	(1.45)
Classified	24.26	26.23	1.97
Total FTE's	59.51	60.03	0.52

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$114,135	\$120,479	\$122,320	\$125,385
150	Legal	\$33,149	\$103,050	\$52,000	\$52,000
160	Personnel	\$229,722	\$244,320	\$248,790	\$255,160
251	Board of Education	\$67,342	\$42,503	\$53,290	\$53,370
252	Superintendent & Elections	\$276,465	\$302,575	\$322,020	\$330,590
256	Business Office	\$570,160	\$574,517	\$583,300	\$612,218
Sub-Total District Wide		\$1,290,973	\$1,387,444	\$1,381,720	\$1,428,723
Operation & Maintenance of Plant					
006	Salaries - Custodial	\$134,254	\$151,185	\$128,180	\$153,610
111	Telephone	\$108,394	\$109,126	\$115,000	\$115,000
113/143	Travel & Training	\$828	\$642	\$7,000	\$6,000
131	Snow Removal	\$26,445	\$50,695	\$40,000	\$45,000
110/204	Custodian Supplies	\$11,393	\$7,485	\$13,300	\$13,300
211/212	Fuel	\$11,465	\$9,004	\$13,000	\$12,000
295	Benefits - Custodial	\$65,305	\$72,814	\$67,730	\$76,040
306	Miscellaneous Expenses	\$101	\$270	\$3,000	\$3,000
300-303	Care & Upkeep Buildings	\$15,715	\$8,753	\$14,500	\$14,500
257	Mail Room	\$59,000	\$33,505	\$66,990	\$67,100
277	Warehouse	\$41,212	\$50,802	\$32,420	\$29,500
281	Laundry	\$34,228	\$31,289	\$34,780	\$32,980
620	A-V Repair	\$28,954	\$22,438	\$33,120	\$33,430
District Operations of Plant		\$263,420	\$263,420	\$282,758	\$252,285
Sub-Total Ops & Maint of Plant		\$800,714	\$811,428	\$851,778	\$853,745
Transportation					
000	Transportation Program	\$151,746	\$153,601	\$140,060	\$155,520
713	Open Enrollment Transportation	\$30,599	\$30,597	\$33,000	\$33,000
714/715	Integration District Transportation	\$195,638	\$189,560	\$205,000	\$205,000
716	Noon Kindergarten	\$179,375	\$217,167	\$229,000	\$229,000
720/721	Regular Transportation	\$1,698,876	\$1,700,277	\$1,711,220	\$1,613,460
720	Regular Transportation - Fuel	\$51,691	\$105,459	\$125,000	\$125,000
723	Special Ed Transportation	\$889,037	\$876,740	\$901,790	\$877,860
723	Special Ed Transportation - Fuel	\$15,094	\$34,310	\$25,000	\$25,000
725	Between Schools Instructional	\$108,004	\$83,895	\$95,000	\$95,000
728	Special Transportation	\$21,433	\$149,667	\$150,000	\$150,000
733	Non-Authorized	\$63,175	\$11,360	\$65,000	\$65,000
737	Non-Resident	\$0	\$0	\$500	\$500
Sub-Total Transportation		\$3,404,668	\$3,552,633	\$3,680,570	\$3,574,340

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$3,854	\$5,714	\$5,700	\$5,300
402	Mild Moderate Handicapped	\$2,375	\$0	\$2,000	\$2,000
403	Moderate Severe Handicapped	\$84,078	\$25,833	\$73,020	\$59,720
404	Physically Impaired	\$455,330	\$445,229	\$342,340	\$362,012
405	Deaf	\$108,145	\$106,598	\$110,930	\$79,280
406	Visually Impaired	\$85,027	\$91,451	\$91,320	\$93,680
407	Learning Disabilities	\$21,009	\$0	\$24,680	\$2,000
408	EBD	\$6,375	\$12	\$48,640	\$2,000
410	Other Health Disabilities	\$0	\$0	\$2,000	\$2,000
411	Autism	\$16,232	\$25,815	\$77,890	\$187,310
412	Developmentally Delayed	\$1,280	\$8,266	\$22,980	\$0
416	Severely Multiply Impaired	\$0	\$0	\$47,340	\$47,340
419	Special Ed. Administration	\$153,539	\$156,625	\$159,853	\$167,923
420-422	Special Ed Support	\$390,896	\$507,942	\$398,338	\$742,642
420	Special Ed - ARRA	\$165,345	\$207,273	\$30,316	\$0
425	General Special Ed	\$0	\$88,312	\$137,890	\$11,250
500-401	ECSE Speech	\$304,901	\$324,913	\$288,860	\$331,800
500-412	ECSE Early Childhood	\$551,643	\$648,556	\$668,352	\$924,475
500-412	ECSE Early Childhood - ARRA	\$97,624	\$38,219	\$0	\$0
500-420	ECSE Psychological Services	\$22,565	\$14,942	\$15,780	\$16,020
085	PRIDE	\$245,641	\$239,047	\$277,883	\$284,873
998	Tuition - Other Districts	\$345,433	\$109,849	\$271,500	\$175,000
Sub-Total Special Education		\$3,061,292	\$3,044,596	\$3,097,612	\$3,496,625

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures				
Instructional Support				
211/212 Substitutes - Secondary	\$2,388	\$5,008	\$5,800	\$5,900
009/260 Substitutes - Elementary	\$4,127	\$4,564	\$4,700	\$4,600
211/260 DW Professional Fees	\$370	\$1,363	\$2,200	\$2,200
600/601 Extended School Year	\$94,875	\$107,579	\$133,092	\$170,608
224 Staff Development	\$278,012	\$252,173	\$214,650	\$221,630
225 Instructional Improvement	\$33,416	\$103,219	\$144,461	\$149,831
228 Instructional Administration	\$194,178	\$202,294	\$216,190	\$220,240
259 Data Processing	\$113,079	\$112,600	\$116,770	\$118,350
284 Print Shop	\$103,981	\$100,090	\$125,030	\$126,140
315 Integration	\$418,480	\$287,178	\$348,203	\$332,323
399 Carl Perkins	\$0	\$258	\$0	\$0
680 Technology	\$977,149	\$819,625	\$811,780	\$814,580
570 Gifted Education	\$90,877	\$28,445	\$86,560	\$85,280
132 Tuition - Vocational Center	\$389,438	\$397,034	\$401,995	\$408,714
211-144 Tuition - Vocational-Alternate	\$240,755	\$300,275	\$240,400	\$248,010
213-144 Tuition - WTC Targeted Services	\$6,131	\$7,779	\$11,000	\$13,020
401 Title I	\$67,030	\$82,177	\$135,059	\$117,896
401 Title I ARRA	\$92,523	\$81,287	\$0	\$0
414 Title II	\$139,559	\$136,136	\$110,700	\$100,368
417 Title III	\$25,034	\$22,513	\$13,675	\$14,670
433 Safe & Drug	\$14,790	\$0	\$0	\$0
Sub-Total Instructional Support	\$3,286,192	\$3,051,597	\$3,122,265	\$3,154,360

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010	2010-2011	2011-2012	2012-2013
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$163,395	\$180,191	\$176,171	\$178,524
210	Secondary - Other	\$406,434	\$416,246	\$419,780	\$448,440
211/212	All Instructional Programs & Subs	\$498,864	\$577,014	\$503,820	\$494,543
044	Workers Compensation	\$55,490	\$49,960	\$67,905	\$67,905
126	Reading	\$74,861	\$81,063	\$82,905	\$83,470
202	Guidance Services	\$406,207	\$414,268	\$400,425	\$414,765
219	LEP	\$73,098	\$76,499	\$78,510	\$18,420
221	Homebound	\$2,506	\$2,050	\$2,875	\$2,875
224	Staff Development	\$12,810	\$16,590	\$9,610	\$9,400
226	Library	\$138,634	\$124,710	\$122,688	\$123,922
227	Audio Visual	\$236	\$0	\$0	\$0
229	Curriculum Development	\$72,000	\$3,161	\$77,948	\$26,000
242	Wright Choice	\$0	\$0	\$37,220	\$40,050
275	Operation of Plant	\$1,013,784	\$1,016,403	\$1,055,610	\$1,175,180
300	Language Arts	\$850,806	\$819,930	\$819,004	\$846,530
315	Integration	\$166,987	\$257,853	\$279,235	\$199,638
320	Grants & Tech Prep	\$243	\$0	\$0	\$0
351	French	\$51,280	\$58,665	\$56,700	\$53,831
352	German	\$58,643	\$61,231	\$64,730	\$67,170
353	Spanish	\$211,589	\$230,322	\$232,270	\$237,735
380	Special Needs	\$227,422	\$195,735	\$243,415	\$244,475
400	Mathematics	\$702,503	\$726,691	\$763,010	\$776,940
401	Speech Therapy	\$91,116	\$81,187	\$84,680	\$75,959
402	Mild Moderate Handicapped	\$141,192	\$151,475	\$71,350	\$157,090
403	Moderate Severe Handicapped	\$210,006	\$190,957	\$148,335	\$153,585
404	Physically Impaired	\$29	\$182	\$20,120	\$25,832
405	Deaf	\$203	\$0	\$0	\$0
406	Visually Impaired	\$0	\$0	\$29,110	\$29,500
407	Learning Disabilities	\$502,535	\$424,293	\$508,254	\$460,017
408	EBD	\$414,621	\$431,058	\$406,455	\$420,973
410	Other Health Disabilities	\$78	\$25	\$0	\$0
411	Autism	\$92,153	\$92,377	\$100,400	\$102,795
420-422	Special Ed Support & ARRA	\$42,130	\$246,690	\$51,250	\$0
449	Magnet Art School	\$36,604	\$21,906	\$21,250	\$19,450
452	Art	\$261,922	\$278,437	\$264,970	\$255,420
453	Art Resale	\$7,895	\$8,879	\$9,500	\$12,500

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010	2010-2011	2011-2012	
		Actual	Actual	Revised	2012-2013
				Budget	Budget
General Fund Expenditures					
Buffalo High School (Continued)					
454	Vocal Music	\$97,336	\$99,269	\$102,900	\$103,414
455	Instrumental Music	\$166,825	\$175,651	\$179,200	\$184,352
457	Band Resale	\$1,781	\$1,534	\$2,000	\$500
459	Orchestra	\$4,111	\$2,961	\$3,100	\$2,835
460	Dance	\$0	\$0	\$800	\$720
503/505	Phy Ed & Health	\$454,011	\$478,717	\$476,670	\$509,275
550	Social Studies	\$807,506	\$799,136	\$805,035	\$863,050
600	Natural Science	\$786,204	\$757,765	\$759,585	\$734,930
601	College in School	\$62,213	\$72,929	\$80,400	\$85,400
652	Business Education	\$194,170	\$193,791	\$229,360	\$201,410
680	Technology	\$62,017	\$69,799	\$112,480	\$67,043
700	Industrial Arts	\$236,394	\$256,571	\$263,750	\$255,560
712	Agriculture	\$115,060	\$99,446	\$65,222	\$60,422
713	Agriculture Resale	\$0	\$879	\$0	\$0
716	Home Economics	\$182,199	\$182,039	\$186,110	\$186,950
717	Industrial Arts Resale	\$21,888	\$20,409	\$21,000	\$22,500
720	Health Services	\$69,467	\$75,528	\$74,145	\$57,654
730	Psychologists	\$41,513	\$51,013	\$54,080	\$56,568
740	Social Workers	\$96,922	\$128,755	\$122,010	\$126,568
790	Safe Schools Officer	\$30,960	\$30,000	\$30,000	\$30,000
800	Athletics & Activities	\$888,031	\$945,239	\$957,735	\$1,019,532
045	Phoenix Learning Center	\$360,656	\$363,200	\$384,609	\$381,349
Sub-Total High School		\$11,667,540	\$12,040,679	\$12,119,696	\$12,172,966

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$143,913	\$153,543	\$164,660	\$169,420
210	Secondary - Other	\$246,072	\$257,751	\$273,060	\$286,670
211/212	All Instructional Programs & Subs	\$540,995	\$538,904	\$519,349	\$580,284
044	Workers Compensation	\$45,214	\$45,046	\$55,330	\$55,330
006	Sixth Grade	\$958,067	\$976,605	\$985,070	\$1,007,890
126	Reading	\$60,749	\$56,863	\$71,206	\$58,920
202	Guidance Services	\$197,419	\$204,392	\$184,278	\$190,695
219	LEP	\$72,798	\$76,097	\$78,057	\$82,060
221	Homebound	\$622	\$891	\$1,725	\$1,725
224	Staff Development	\$11,136	\$8,490	\$3,461	\$8,890
226	Library	\$18,580	\$17,267	\$15,228	\$12,000
229	Curriculum Development	\$74,998	\$24,297	\$84,132	\$40,000
275	Operation of Plant	\$710,889	\$717,862	\$824,450	\$749,030
300	Language Arts	\$381,330	\$365,863	\$359,620	\$388,490
400	Mathematics	\$412,298	\$429,490	\$444,444	\$441,272
401	Speech Therapy	\$73,376	\$75,799	\$101,527	\$88,450
402	Mild Moderate Handicapped	\$133,383	\$154,932	\$131,860	\$124,110
403	Moderate Severe Handicapped	\$204,910	\$248,574	\$229,799	\$155,861
404	Physically Impaired	\$0	\$14,265	\$29,756	\$25,479
406	Visually Impaired	\$25,509	\$28,517	\$0	\$0
407	Learning Disabilities	\$505,722	\$456,004	\$507,920	\$528,430
408	EBD	\$178,860	\$173,965	\$257,508	\$262,530
411	Autism	\$28,226	\$53,951	\$29,830	\$30,820
416	Severely Multiply Impaired	\$0	\$1,466	\$0	\$0
420-422	Special Ed Support	\$37,644	\$194	\$27,120	\$27,120
452	Art	\$171,580	\$169,071	\$167,550	\$170,380
454	Vocal Music	\$154,366	\$162,502	\$174,667	\$177,560
455	Instructional Music	\$226,875	\$206,603	\$216,110	\$233,080
456	General Music	\$0	\$1,004	\$72	\$1,350
457	Band Resale	\$1,349	\$151	\$1,500	\$500
503/505	Phy Ed & Health	\$384,003	\$343,323	\$371,112	\$384,120
550	Social Studies	\$386,355	\$401,721	\$408,376	\$369,180
570	Gifted Education/Quest Program	\$0	\$0	\$150,710	\$156,290
600	Natural Science	\$422,588	\$425,441	\$426,284	\$443,590
680	Technology	\$66,226	\$66,001	\$62,810	\$63,400

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
700	Industrial Arts	\$156,783	\$127,816	\$142,813	\$163,690
716	Home Economics	\$121,440	\$142,589	\$149,661	\$154,590
717	Industrial Arts Resale	\$0	\$3,113	\$3,500	\$4,500
720	Health Services	\$56,345	\$68,644	\$68,860	\$71,130
730	Psychologists	\$56,338	\$79,622	\$81,490	\$83,900
740	Social Workers	\$68,231	\$96,340	\$101,813	\$84,480
790	Safe Schools Officer	\$20,600	\$20,000	\$20,000	\$20,000
800	Athletics & Activities	\$136,355	\$148,799	\$154,269	\$156,549
	Targeted Services	\$24,144	\$11,779	\$17,920	\$17,920
	Sub-Total Middle School	\$7,516,288	\$7,555,547	\$8,098,907	\$8,071,685

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010	2010-2011	2011-2012	2012-2013
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$80,476	\$117,750	\$125,090	\$129,440
260/009	All Instructional Programs & Subs	\$263,771	\$166,821	\$233,003	\$247,026
044	Workers Compensation	\$16,441	\$16,381	\$20,120	\$20,120
	Salaries/Benefits K-5	\$1,158,682	\$1,202,292	\$1,231,040	\$1,311,120
007	Kindergarten Supplies	\$339	\$378	\$800	\$600
201	Communication Skills Supplies	\$622	\$516	\$2,100	\$2,100
202	Mathematics Supplies	\$5,673	\$0	\$9,000	\$9,000
203	Art Supplies	\$1,445	\$1,525	\$1,500	\$1,500
210	Social Studies Supplies	\$1,816	\$2,493	\$2,500	\$2,500
211	Natural Science Supplies	\$395	\$1,250	\$1,200	\$1,500
216	Title I & Title I ARRA	\$100,891	\$132,159	\$89,434	\$89,956
217	Basic Skills	\$34,003	\$104,888	\$58,990	\$44,430
219	LEP	\$17,358	\$18,107	\$20,550	\$52,010
221	Homebound	\$1,436	\$0	\$1,725	\$1,725
224	Staff Development	\$5,039	\$7,879	\$8,864	\$8,864
226	Library	\$68,477	\$89,534	\$70,410	\$61,030
227	Audio Visual Supplies	\$1,752	\$1,267	\$1,000	\$1,000
229	Curriculum Development	\$21,097	\$19,946	\$0	\$0
240	Safety Patrol	\$1,029	\$1,044	\$100	\$100
275	Operation of Plant	\$240,878	\$249,560	\$264,560	\$266,640
401	Speech Therapy	\$80,433	\$41,070	\$84,410	\$85,350
402	Mild Moderate Handicapped	\$63,464	\$65,997	\$71,680	\$95,570
403	Moderate Severe Handicapped	\$987	\$68	\$85	\$85
407	Learning Disabilities	\$107,794	\$165,191	\$179,310	\$135,310
408	EBD	\$70,287	\$87,078	\$102,860	\$94,950
410	Other Health Disabilities	\$41,811	\$43,133	\$44,250	\$45,320
411	Autism	\$11,219	\$12,185	\$14,170	\$89,270
412	Early Childhood	\$27,080	\$27,975	\$28,270	\$28,860
420-422	Special Ed Support	\$9,345	\$9,433	\$46,396	\$25,700
456	General Music	\$91,128	\$91,923	\$67,610	\$53,990
503/505	Phy Ed & Health	\$44,625	\$47,149	\$59,900	\$74,250
570	Gifted Education	\$0	\$0	\$300	\$300
720	Health Services	\$69,508	\$66,869	\$62,815	\$64,805
730	Psychologists	\$21,151	\$29,954	\$31,650	\$32,650
740	Social Workers	\$19,155	\$21,100	\$17,860	\$18,460
	Targeted Services	\$13,009	\$16,966	\$25,930	\$25,930
Sub-Total Parkside		\$2,692,616	\$2,859,881	\$2,979,482	\$3,121,461

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$148,397	\$154,403	\$158,410	\$161,390
260/009	All Instructional Programs & Subs	\$277,473	\$231,935	\$242,684	\$255,246
044	Workers Compensation	\$16,441	\$16,381	\$20,120	\$20,120
	Salaries/Benefits K-5	\$1,299,531	\$1,343,239	\$1,376,390	\$1,455,116
007	Kindergarten Supplies	\$18	\$77	\$2,850	\$2,750
201	Communication Skills Supplies	\$965	\$734	\$1,000	\$1,000
202	Mathematics Supplies	\$8,110	\$0	\$7,600	\$7,000
203	Art Supplies	\$172	\$73	\$300	\$100
210	Social Studies Supplies	\$867	\$1,511	\$1,200	\$1,200
211	Natural Science Supplies	\$779	\$838	\$1,000	\$1,000
217	Basic Skills	\$62,452	\$63,605	\$65,320	\$75,840
219	LEP	\$36,011	\$35,485	\$40,580	\$16,964
224	Staff Development	\$7,193	\$6,934	\$8,000	\$8,000
226	Library	\$53,966	\$57,025	\$58,180	\$58,795
227	Audio Visual Supplies	\$148	\$330	\$1,000	\$1,000
229	Curriculum Development	\$21,812	\$22,702	\$0	\$0
275	Operation of Plant	\$199,702	\$205,745	\$225,530	\$225,590
401	Speech Therapy	\$50,676	\$53,828	\$47,320	\$47,870
402	Mild Moderate Handicapped	\$31,601	\$17,080	\$36,240	\$38,480
404	Physically Impaired	\$661	\$15,882	\$16,170	\$15,020
406	Visually Impaired	\$162	\$0	\$0	\$0
407	Learning Disabilities	\$126,120	\$124,576	\$97,180	\$98,801
408	EBD	\$49,076	\$51,489	\$51,510	\$52,320
410	Other Health Disabilities	\$11,728	\$12,983	\$14,010	\$0
411	Autism	\$83	\$0	\$0	\$0
412	Developmentally Delayed	\$10,827	\$12,266	\$11,640	\$12,200
416	Severely Multiply Impaired	\$11,699	\$13,023	\$14,080	\$0
420-422	Special Ed Support	\$63,859	\$43,817	\$51,997	\$21,070
456	General Music	\$70,161	\$73,401	\$71,040	\$73,600
503/505	Phy Ed & Health	\$76,057	\$79,606	\$75,830	\$76,400
720	Health Services	\$40,855	\$41,708	\$42,250	\$45,660
730	Psychologists	\$9,730	\$17,197	\$18,780	\$19,530
740	Social Workers	\$5,859	\$15,292	\$13,560	\$8,850
Sub-Total Hanover		\$2,693,191	\$2,713,165	\$2,771,771	\$2,800,912

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010	2010-2011	2011-2012	2012-2013
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$133,328	\$139,328	\$141,969	\$125,236
260/009	All Instructional Programs & Subs	\$241,002	\$155,577	\$249,940	\$248,570
044	Workers Compensation	\$18,497	\$18,428	\$22,635	\$22,635
	Salaries/Benefits K-5	\$999,746	\$992,127	\$933,060	\$1,023,960
007	Kindergarten Supplies	\$0	\$0	\$400	\$400
201	Communication Skills Supplies	\$1,126	\$2,559	\$4,000	\$1,500
202	Mathematics Supplies	\$4,587	\$1,749	\$4,000	\$11,000
203	Art Supplies	\$411	\$1,413	\$1,500	\$1,000
210	Social Studies Supplies	\$586	\$458	\$800	\$500
211	Natural Science Supplies	\$376	\$334	\$1,000	\$1,000
216	Title I & Title I ARRA	\$101,699	\$122,360	\$67,734	\$74,181
217	Basic Skills	\$143	\$80,102	\$0	\$20,070
219	LEP	\$29,580	\$30,840	\$32,710	\$69,000
221	Homebound	\$527	\$0	\$575	\$575
224	Staff Development	\$4,863	\$9,808	\$8,600	\$8,200
226	Library	\$42,501	\$38,759	\$43,090	\$46,520
227	Audio Visual Supplies	\$411	\$0	\$400	\$400
229	Curriculum Development	\$31,121	\$573	\$0	\$0
275	Operation of Plant	\$157,027	\$168,954	\$184,720	\$184,410
401	Speech Therapy	\$76,714	\$78,085	\$72,960	\$52,400
402	Mild Moderate Handicapped	\$141,423	\$135,197	\$139,370	\$129,800
403	Moderate Severe Handicapped	\$228	\$155	\$450	\$200
405	Deaf	\$0	\$0	\$100	\$100
407	Learning Disabilities	\$88,086	\$81,131	\$87,090	\$75,350
408	EBD	\$100,788	\$103,191	\$62,740	\$59,120
411	Autism	\$630	\$0	\$100	\$100
412	Developmentally Delayed	\$38,589	\$39,459	\$43,080	\$45,980
420-422	Special Ed Support	\$4,618	\$0	\$16,849	\$0
455	Instrumental Music	\$0	\$44	\$200	\$200
456	General Music	\$39,420	\$40,990	\$39,130	\$40,730
503/505	Phy Ed & Health	\$27,999	\$28,800	\$27,690	\$28,190
570	Gifted Education	\$0	\$0	\$300	\$300
720	Health Services	\$42,909	\$44,688	\$46,270	\$47,950
730	Psychologists	\$3,763	\$29,884	\$32,450	\$33,700
740	Social Workers	\$12,772	\$17,976	\$19,070	\$37,670
090	Montrose Early Childhood Center	\$0	\$11,761	\$19,200	\$16,300
	Targeted Services	\$5,059	\$6,823	\$4,830	\$4,830
Sub-Total Montrose		\$2,350,529	\$2,381,553	\$2,309,012	\$2,412,077

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$144,906	\$150,583	\$154,060	\$158,730
260/009	All Instructional Programs & Subs	\$223,911	\$245,821	\$250,759	\$264,279
044	Workers Compensation	\$20,552	\$20,476	\$25,150	\$25,150
	Salaries/Benefits K-5	\$1,175,060	\$1,195,359	\$1,212,840	\$1,214,970
201	Communication Skills Supplies	\$829	\$1,556	\$1,000	\$1,000
202	Mathematics Supplies	\$51	\$9,831	\$10,000	\$10,000
203	Art Supplies	\$1,027	\$900	\$1,000	\$1,500
211	Natural Science Supplies	\$933	\$1,427	\$2,000	\$4,833
216	Title I & Title I ARRA	\$115,907	\$130,185	\$49,468	\$89,208
217	Basic Skills	\$34,953	\$35,391	\$37,030	\$48,640
219	LEP	\$15,033	\$15,726	\$16,170	\$53,650
224	Staff Development	\$7,864	\$10,907	\$12,000	\$12,000
226	Library	\$35,603	\$28,831	\$29,750	\$18,500
227	Audio Visual Supplies	\$573	\$0	\$1,500	\$3,500
229	Curriculum Development	\$21,943	\$22,923	\$0	\$0
245	STEM	\$0	\$0	\$200,000	\$7,898
275	Operation of Plant	\$196,099	\$186,748	\$217,040	\$203,130
315	Integration	\$0	\$0	\$0	\$85,083
401	Speech Therapy	\$72,673	\$79,156	\$68,450	\$90,060
402	Mild Moderate Handicapped	\$49,685	\$59,308	\$58,980	\$39,020
403	Moderate Severe Handicapped	\$259	\$0	\$0	\$0
407	Learning Disabilities	\$155,042	\$138,406	\$150,380	\$152,960
408	EBD	\$21,294	\$22,778	\$25,900	\$58,030
411	Autism	\$153,375	\$181,038	\$186,050	\$77,240
412	Developmentally Delayed	\$33,597	\$0	\$0	\$0
420-422	Special Ed Support	\$128,458	\$67,322	\$79,573	\$102,640
452	Art	\$0	\$0	\$56,540	\$57,850
456	General Music	\$61,307	\$79,794	\$82,080	\$75,210
503/505	Phy Ed & Health	\$54,659	\$70,012	\$73,250	\$51,920
570	Gifted Education/Quest Program	\$0	\$64,582	\$134,980	\$189,280
605	Instructional Support	\$52,287	\$53,619	\$0	\$0
720	Health Services	\$43,420	\$44,047	\$45,275	\$48,765
730	Psychologists	\$22,991	\$33,543	\$35,940	\$37,450
740	Social Workers	\$26,264	\$26,438	\$19,310	\$21,150
	Targeted Services	\$8,152	\$6,024	\$0	\$0
Sub-Total Tatanka		\$2,878,707	\$2,982,731	\$3,236,475	\$3,203,646

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$74,829	\$34,774	\$35,460	\$35,640
260/009	All Instructional Programs & Subs	\$132,982	\$139,171	\$164,970	\$154,390
044	Workers Compensation	\$12,331	\$12,286	\$15,090	\$15,090
	Salaries/Benefits K-5	\$724,421	\$679,852	\$716,110	\$651,260
009	General Supplies	\$2,539	\$1,497	\$5,000	\$4,550
205	Mathematics Supplies	\$105	\$0	\$5,502	\$5,500
203	Art Supplies	\$0	\$0	\$700	\$500
208	Reading Supplies	\$2,586	\$671	\$4,000	\$3,500
217	Basic Skills	\$9,246	\$9,209	\$9,580	\$9,820
219	LEP	\$5,786	\$5,831	\$6,690	\$140
224	Staff Development	\$7,652	\$10,031	\$8,000	\$8,000
226	Library	\$28,492	\$22,885	\$15,000	\$15,500
229	Curriculum Development	\$11,321	\$11,809	\$0	\$0
236	Science	\$186	\$8	\$1,000	\$1,000
240	Safety Patrol	\$387	\$163	\$1,000	\$1,000
275	Operation of Plant	\$94,723	\$87,807	\$94,253	\$84,095
401	Speech Therapy	\$40,364	\$41,255	\$42,250	\$42,700
402	Mild Moderate Handicapped	\$77,343	\$80,393	\$48,830	\$41,810
407	Learning Disabilities	\$56,678	\$60,665	\$54,330	\$29,040
408	EBD	\$24,769	\$25,287	\$26,210	\$42,710
411	Autism	\$31,982	\$36,184	\$28,060	\$11,230
412	Developmentally Delayed	\$1,100	\$128	\$0	\$0
420-422	Special Ed Support	\$3,475	\$0	\$5,391	\$0
456	General Music	\$73,795	\$75,142	\$58,580	\$59,270
503/505	Phy Ed & Health	\$22,443	\$23,716	\$39,960	\$38,410
570	Gifted Education	\$0	\$0	\$300	\$300
605	Instructional Support	\$0	\$62,413	\$62,340	\$63,170
720	Health Services	\$23,467	\$22,835	\$23,420	\$23,920
730	Psychologists	\$8,297	\$11,423	\$12,380	\$12,980
740	Social Workers	\$3,563	\$5,161	\$4,580	\$4,740
	Targeted Services	\$13,942	\$5,702	\$14,792	\$14,792
Sub-Total Discovery		\$1,488,804	\$1,466,298	\$1,503,778	\$1,375,057

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010	2010-2011	2011-2012	
		Actual	Actual	Revised Budget	2012-2013 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$146,682	\$152,873	\$156,230	\$151,920
260/009	All Instructional Programs & Subs	\$252,751	\$265,816	\$295,130	\$323,446
044	Workers Compensation	\$20,552	\$20,476	\$25,150	\$25,150
	Salaries/Benefits K-5	\$1,575,239	\$1,715,834	\$1,747,661	\$1,774,930
201	Communication Skills Supplies	\$996	\$12,139	\$4,500	\$2,000
202	Mathematics Supplies	\$6,473	\$0	\$17,000	\$5,000
203	Art Supplies	\$124	\$881	\$1,500	\$1,500
210	Social Studies Supplies	\$2,833	\$253	\$2,000	\$3,000
211	Natural Science Supplies	\$1,771	\$492	\$5,000	\$5,000
216	Title I	\$0	\$0	\$71,943	\$0
217	Basic Skills	\$45,951	\$47,589	\$49,150	\$44,875
219	LEP	\$14,917	\$15,594	\$16,430	\$180
221	Homebound	\$466	\$242	\$575	\$575
224	Staff Development	\$12,775	\$15,897	\$15,000	\$15,000
226	Library	\$109,243	\$98,329	\$92,592	\$85,290
227	Audio Visual Supplies	\$1,144	\$525	\$1,410	\$1,410
229	Curriculum Development	\$24,193	\$28,334	\$0	\$0
275	Operation of Plant	\$286,722	\$274,569	\$336,720	\$305,590
401	Speech Therapy	\$63,592	\$99,348	\$89,850	\$110,230
402	Mild Moderate Handicapped	\$34,778	\$35,217	\$36,170	\$36,540
403	Moderate Severe Handicapped	\$191,691	\$178,036	\$184,965	\$189,245
404	Physically Impaired	\$0	\$0	\$5,090	\$17,210
407	Learning Disabilities	\$127,042	\$131,054	\$74,195	\$75,755
408	EBD	\$112,992	\$177,541	\$196,470	\$270,030
410	Other Health Disabilities	\$8	\$0	\$0	\$0
411	Autism	\$189,600	\$205,989	\$211,690	\$217,640
412	Developmentally Delayed	\$231	\$0	\$0	\$0
420-422	Special Ed Support	\$16,450	\$18,329	\$73,228	\$37,400
456	General Music	\$88,213	\$60,673	\$62,160	\$56,700
503/505	Phy Ed & Health	\$77,753	\$101,394	\$103,930	\$76,810
570	Gifted Education	\$89	\$0	\$600	\$0
720	Health Service	\$49,556	\$48,866	\$50,130	\$53,760
730	Psychologists	\$22,896	\$33,352	\$35,840	\$36,950
740	Social Workers	\$25,813	\$36,048	\$36,980	\$55,530
	Targeted Services	\$6,948	\$3,224	\$0	\$0
	Sub-Total Northwinds	\$3,510,484	\$3,778,914	\$3,999,289	\$3,978,666

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

GENERAL FUND 01

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$39,270	\$37,308	\$53,938	\$34,500
349	PCB/Fuel/Other Hazards	\$42,579	\$35,985	\$6,300	\$24,700
352	Environmental Management	\$66,867	\$67,520	\$86,100	\$86,100
358	Asbestos	\$14,423	\$7,821	\$41,950	\$26,900
363	Fire/Life Code Compliance	\$42,689	\$124,949	\$40,900	\$70,800
Sub-Total Health & Safety		\$205,828	\$273,583	\$229,188	\$243,000
Facilities - 05					
850	District Wide Facilities	\$634,158	\$729,812	\$650,276	\$597,458
110	Data Processing	\$141,713	\$233,141	\$134,200	\$153,461
370	Rentals & Operating Leases	\$56,581	\$63,683	\$72,300	\$71,050
810	Operations & Maintenance	\$414,213	\$337,121	\$508,950	\$444,190
267	Buffalo High School	\$45,810	\$37,732	\$33,770	\$66,700
045	Phoenix Learning Center	\$3,509	\$5,392	\$1,200	\$1,550
085	PRIDE Transitions	\$0	\$0	\$0	\$0
090	Montrose Early Education Center	\$0	\$0	\$73,975	\$2,610
368	Buffalo Community Middle School	\$66,443	\$123,416	\$102,760	\$63,440
501	Parkside Elementary	\$6,532	\$45,283	\$7,403	\$110,000
502	Hanover Elementary	\$58,039	\$65,184	\$39,210	\$16,850
503	Montrose Elementary	\$40,970	\$27,451	\$35,800	\$8,600
504	Tatanka Elementary	\$23,734	\$34,242	\$39,450	\$22,600
506	Discovery Elementary	\$7,143	\$50,690	\$49,720	\$76,874
507	Northwinds Elementary	\$5,921	\$10,123	\$40,084	\$3,975
Sub-Total Facilities		\$1,504,766	\$1,763,270	\$1,789,098	\$1,639,358
Other					
252-290	OPEB	\$9,712,137	\$0	\$0	\$0
003	Lane Changes & Retro Benefits	\$0	\$24,871	\$22,000	\$125,000
042	Severance Pay	\$363,675	\$338,221	\$419,618	\$18,615
044	DW Workers Compensation	\$22,728	\$23,195	\$27,815	\$27,560
280	Reemployment	\$91,940	\$59,393	\$100,000	\$100,000
291	Retirees Insurance	\$580,081	\$701,272	\$771,760	\$122,949
605-003	Staffing Contingency	\$0	\$0	\$0	\$215,000
605-113	Itinerate Staffing Travel	\$2,796	\$2,727	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$0	\$0	\$200,000	\$228,000
340	Property & Liability Insurance	\$122,972	\$133,443	\$141,000	\$149,000
345	Insurance Recovery	\$10,874	\$0	\$10,000	\$10,000
790	Violence Prevention DARE	\$0	\$0	\$2,000	\$2,000
920	Short Term Debt Cost	\$46,250	\$0	\$130,000	\$130,000
	Student Activities - 09	\$515,201	\$549,727	\$490,350	\$525,250
Sub-Total Other		\$11,468,654	\$1,832,849	\$2,324,543	\$1,663,374
Total General Fund Expenditures		\$59,821,246	\$51,496,168	\$53,495,184	\$53,189,995

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.

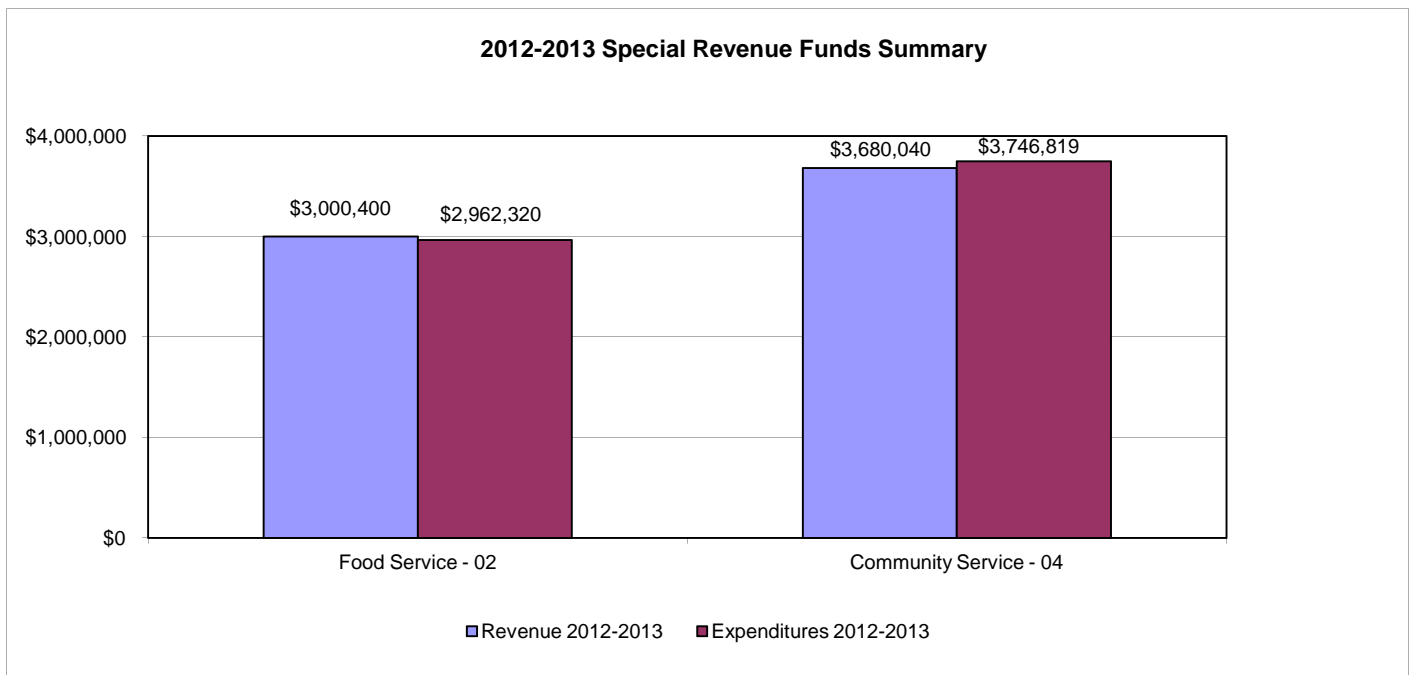
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance 6/30/11	Revenue 2011-2012	Expenditures 2011-2012	Fund Balance 6/30/12	Revenue 2012-2013	Expenditures 2012-2013	Fund Balance 6/30/13
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$136,146	\$3,029,150	\$3,015,750	\$149,546	\$3,000,400	\$2,962,320	\$187,626
Community Service - 04	\$288,404	\$3,155,582	\$3,144,364	\$299,622	\$3,680,040	\$3,746,819	\$232,843
Total	\$424,550	\$6,184,732	\$6,160,114	\$449,168	\$6,680,440	\$6,709,139	\$420,469

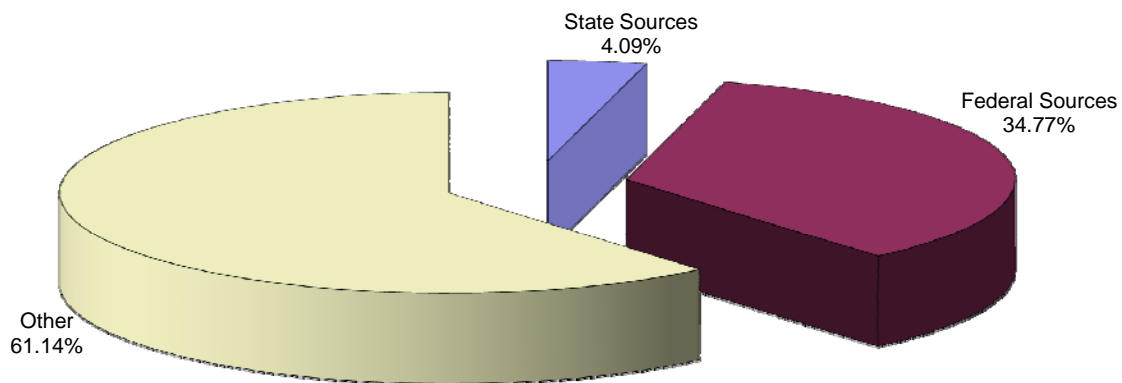


**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

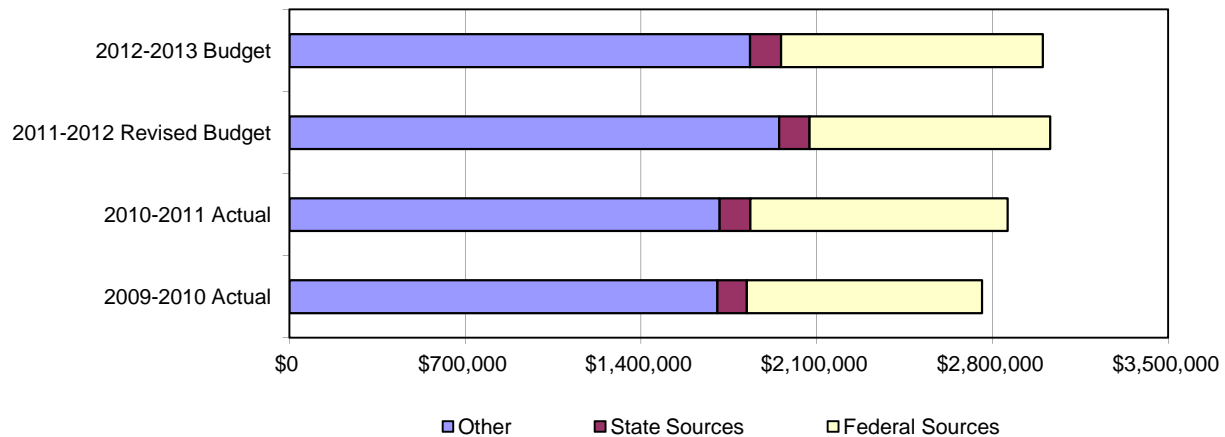
FOOD SERVICE FUND 02 - REVENUE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget	Amount Change	% Change
State Sources	\$116,493	\$122,706	\$121,800	\$122,800	\$1,000	0.82%
Federal Sources	\$936,855	\$1,023,676	\$958,050	\$1,043,100	\$85,050	8.88%
Other	\$1,704,406	\$1,712,955	\$1,949,300	\$1,834,500	(\$114,800)	-5.89%
Bond Proceeds	\$352,780	\$0	\$0	\$0	\$0	0.00%
Total	\$3,110,534	\$2,859,337	\$3,029,150	\$3,000,400	(\$28,750)	-0.95%

**2012-2013
Food Service Fund Revenue By Source**



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

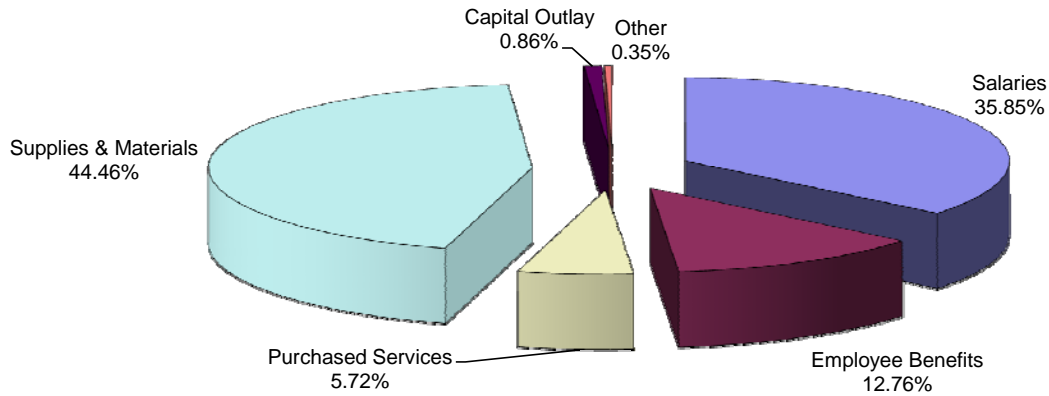


**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

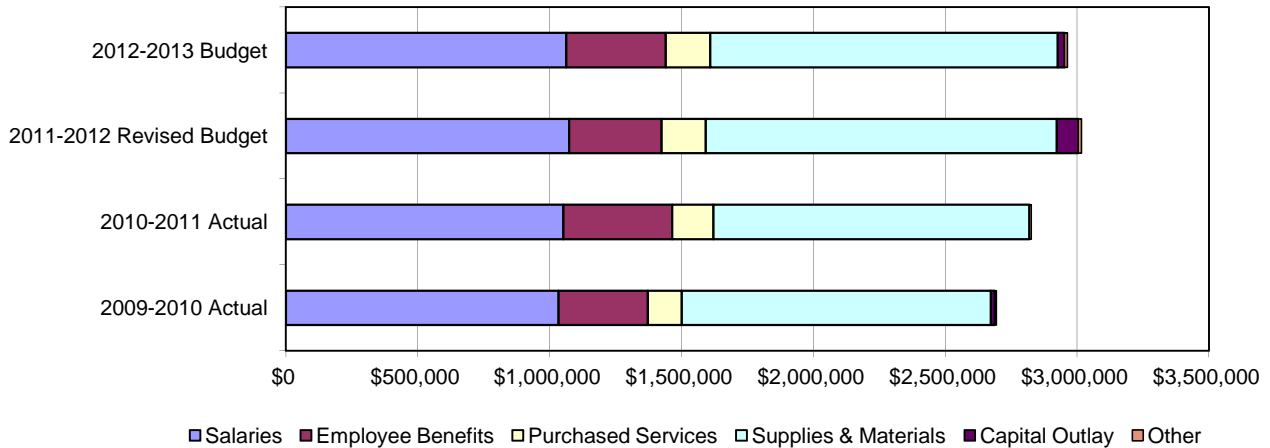
FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget	Amount Change	% Change
Salaries	\$1,033,285	\$1,051,957	\$1,073,500	\$1,062,000	(\$11,500)	-1.07%
Employee Benefits	\$338,618	\$412,875	\$351,300	\$377,870	\$26,570	7.56%
Purchased Services	\$129,139	\$156,514	\$167,150	\$169,350	\$2,200	1.32%
Supplies & Materials	\$1,172,292	\$1,197,108	\$1,331,100	\$1,317,100	(\$14,000)	-1.05%
Capital Outlay	\$14,136	\$0	\$81,300	\$25,500	(\$55,800)	-68.63%
Other	\$5,937	\$7,407	\$11,400	\$10,500	(\$900)	-7.89%
OPEB Bond	\$352,780	\$0	\$0	\$0	\$0	0.00%
Total	\$3,046,187	\$2,825,861	\$3,015,750	\$2,962,320	(\$53,430)	-1.77%

**2012-2013
Food Service Fund Expenditures By Object**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

FOOD SERVICE - FUND 02

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	\$63	\$153	\$1,000	\$200
141	Student Lunch Sales	\$1,062,408	\$1,179,402	\$1,245,000	\$1,245,000
144	Adult Lunch Sales	\$24,293	\$19,194	\$23,000	\$15,000
188	Refunds	\$1,284	\$2,229	\$2,000	\$2,000
196	Sale of Equipment	\$400	\$0	\$0	\$0
300	State Lunch Aid	\$82,601	\$82,630	\$83,000	\$83,000
405	Federal Lunch Aid	\$172,085	\$179,032	\$122,000	\$125,000
472	Federal Free & Reduced	\$508,810	\$535,684	\$570,000	\$614,000
473	Federal Commodity Rebate	\$49,196	\$59,184	\$50,000	\$50,000
474	Federal Commodities	\$88,125	\$113,326	\$90,000	\$110,000
631	Bond Proceeds	\$352,780	\$0	\$0	\$0
Sub-Total Lunch - 701		\$2,342,045	\$2,170,834	\$2,186,000	\$2,244,200
Breakfast - 705					
141	Student Breakfast Sales	\$51,078	\$52,721	\$59,000	\$62,000
142	Ala Carte Sales	\$68,058	\$48,007	\$63,000	\$50,000
144	Adult Breakfast Sales	\$546	\$903	\$300	\$300
312	State Breakfast Aid	\$26,695	\$32,456	\$31,000	\$32,000
476	Federal Breakfast Aid	\$116,266	\$133,802	\$123,000	\$141,000
Sub-Total Breakfast - 705		\$262,643	\$267,889	\$276,300	\$285,300
Other - 703 & 707					
142	Ala Carte Sales	\$451,450	\$369,815	\$480,000	\$400,000
143	Milk Sales	\$0	\$0	\$29,000	\$30,000
150	Auxiliary -Community Rel.	\$13,998	\$12,085	\$16,000	\$5,000
160	Auxillary-School Related	\$30,829	\$28,446	\$31,000	\$25,000
300	Kindergarten Milk State	\$7,196	\$7,620	\$7,800	\$7,800
475	Kindergarten Milk Federal	\$2,373	\$2,648	\$3,050	\$3,100
Sub-Total Other - 703 & 707		\$505,846	\$420,614	\$566,850	\$470,900
Total Food Service Revenue		\$3,110,534	\$2,859,337	\$3,029,150	\$3,000,400

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

FOOD SERVICE - FUND 02

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$76,322	\$77,836	\$79,000	\$79,500
005	Clerical Salaries	\$26,367	\$26,436	\$28,000	\$30,000
006	Skilled Trade	\$591,088	\$603,222	\$605,000	\$620,000
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$55,000
026	Unskilled Temporary	\$9,546	\$8,627	\$20,000	\$12,000
041	Life Insurance	\$2,378	\$2,294	\$2,800	\$2,900
042	Severance Pay	\$878	\$0	\$18,500	\$0
043	Hospitalization	\$115,759	\$162,429	\$120,000	\$135,000
044	Workers Compensation	\$26,490	\$33,033	\$36,000	\$37,000
046	State Retirement Contribution	\$46,971	\$49,809	\$48,000	\$50,000
047	Income Protection	\$253	\$275	\$250	\$300
061	Non Licensed FICA	\$50,376	\$50,223	\$51,000	\$52,000
235	Dental Insurance	\$5,942	\$5,942	\$6,500	\$6,500
250	403b Match	\$500	\$1,200	\$1,300	\$1,300
252	OPEB ARC Contributions	\$23,007	\$0	\$0	\$0
290	OPEB ARC Excess	\$329,773	\$0	\$0	\$0
101	Contracted Services/Debit System	\$678	\$7,418	\$8,000	\$9,200
102	Audit Expense	\$2,500	\$2,500	\$2,500	\$2,500
106	Cert. Travel & Fees	\$3,253	\$6,213	\$8,000	\$7,000
110	Postage	\$1,021	\$1,094	\$1,200	\$1,200
111	Telephone	\$29	\$25	\$50	\$50
113	Travel	\$3,658	\$2,414	\$4,000	\$4,000
116	Printing	\$150	\$356	\$800	\$800
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	\$25,938	\$27,932	\$30,000	\$30,000
169	Equipment	\$13,135	\$0	\$40,000	\$20,000
201	Supplies	\$24,480	\$36,499	\$45,000	\$40,000
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$4,500	\$4,500
205	Offices Supplies	\$221	\$368	\$500	\$500
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

FOOD SERVICE - FUND 02

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$5,938	\$7,407	\$9,200	\$8,000
306	Miscellaneous	\$0	\$189	\$0	\$0
313	Credit Card Fees	\$19,323	\$29,246	\$30,000	\$30,000
491	Federal Commodities	\$88,125	\$113,326	\$140,000	\$160,000
511	Food	\$493,463	\$387,045	\$510,000	\$525,000
512	Milk	\$155,932	\$144,973	\$160,000	\$160,000
521	Remodeling	\$0	\$0	\$25,000	\$0
Sub-Total Lunch - 701		\$2,289,994	\$1,934,831	\$2,175,100	\$2,169,250
Breakfast - 705					
006	Skilled Trade	\$89,198	\$92,986	\$125,000	\$125,000
041	Life Insurance	\$278	\$266	\$300	\$320
043	Hospitalization	\$15,926	\$23,367	\$14,000	\$20,000
046	State Retirement Contribution	\$6,137	\$6,655	\$6,000	\$6,500
061	Non License FICA	\$6,349	\$6,508	\$6,500	\$6,500
235	Dental Insurance	\$855	\$855	\$900	\$950
101	Contracted Services/Debit System	\$800	\$0	\$900	\$1,000
125	Repairs & Maintenance	\$0	\$4,146	\$2,500	\$4,000
169	Equipment	\$0	\$0	\$1,000	\$2,500
201	Supplies	\$6,740	\$6,745	\$12,000	\$12,000
205	Office Supplies	\$0	\$0	\$100	\$100
304	Dues & Fees/Training	\$0	\$0	\$1,200	\$1,500
313	Credit Card Fees	\$874	\$956	\$6,000	\$6,000
511	Food	\$59,145	\$68,418	\$68,000	\$70,000
512	Milk	\$26,000	\$29,885	\$29,500	\$30,000
Sub-Total Breakfast - 705		\$212,302	\$240,787	\$273,900	\$286,370

ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET

FOOD SERVICE - FUND 02

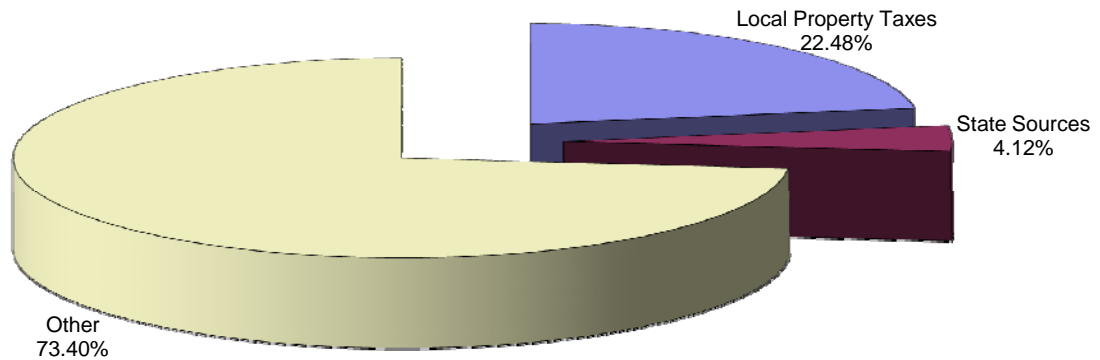
		2009-2010	2010-2011	2011-2012	2012-2013
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Other- 707					
006	Skilled Trade	\$176,547	\$181,656	\$146,000	\$135,000
026	Unskilled Temporary	\$8,339	\$6,194	\$5,500	\$5,500
041	Life Insurance	\$625	\$600	\$600	\$650
043	Hospitalization	\$33,528	\$41,968	\$31,000	\$31,000
046	State Retirement Contribution	\$12,243	\$13,062	\$12,250	\$13,000
061	Non Licensed FICA	\$13,110	\$13,489	\$13,000	\$13,000
235	Dental Insurance	\$898	\$898	\$900	\$950
101	Contracted Services/Debit System	\$400	\$0	\$500	\$600
125	Repairs & Maintenance	\$1,342	\$6,644	\$1,500	\$4,000
169	Equipment	\$1,000	\$0	\$1,000	\$3,000
201	Supplies	\$22,776	\$19,357	\$30,000	\$25,000
304	Dues & Fees/Training	\$0	\$0	\$1,000	\$1,000
313	Credit Card Fees	\$9,172	\$7,573	\$9,000	\$9,000
511	Food	\$250,693	\$345,930	\$300,000	\$250,000
512	Milk	\$13,218	\$12,872	\$14,500	\$15,000
Sub-Total Other - 707		\$543,891	\$650,243	\$566,750	\$506,700
Total Food Service Expenditures		\$3,046,187	\$2,825,861	\$3,015,750	\$2,962,320

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

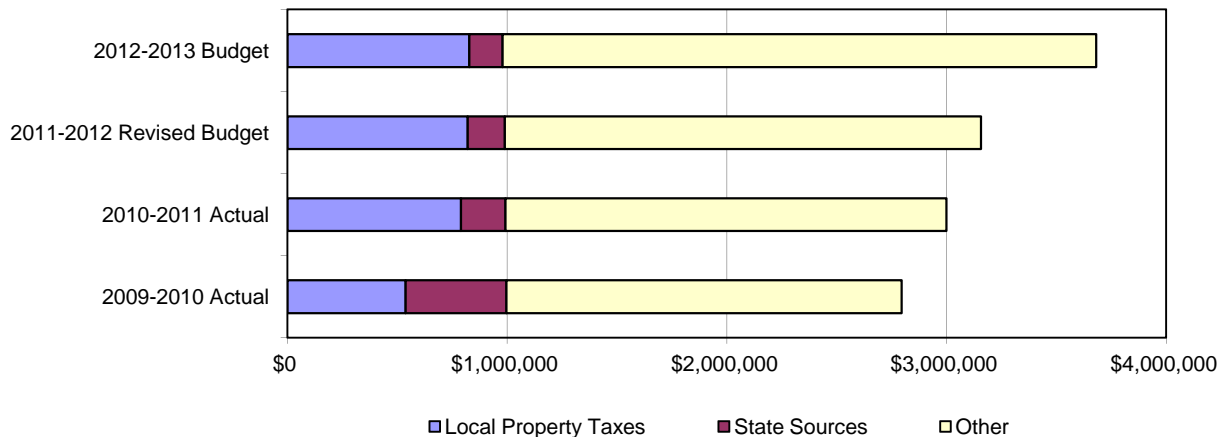
COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget	Amount Change	% Change
Local Property Taxes	\$537,712	\$789,459	\$820,012	\$827,169	\$7,157	0.87%
State Sources	\$458,540	\$202,326	\$168,409	\$151,796	(\$16,613)	-9.86%
Other	\$1,798,465	\$2,006,802	\$2,167,161	\$2,701,075	\$533,914	24.64%
Bond Proceeds	\$625,383	\$0	\$0	\$0	\$0	0.00%
Total	\$3,420,100	\$2,998,587	\$3,155,582	\$3,680,040	\$524,458	16.62%

**2012-2013
Community Service Fund Revenue By Source**



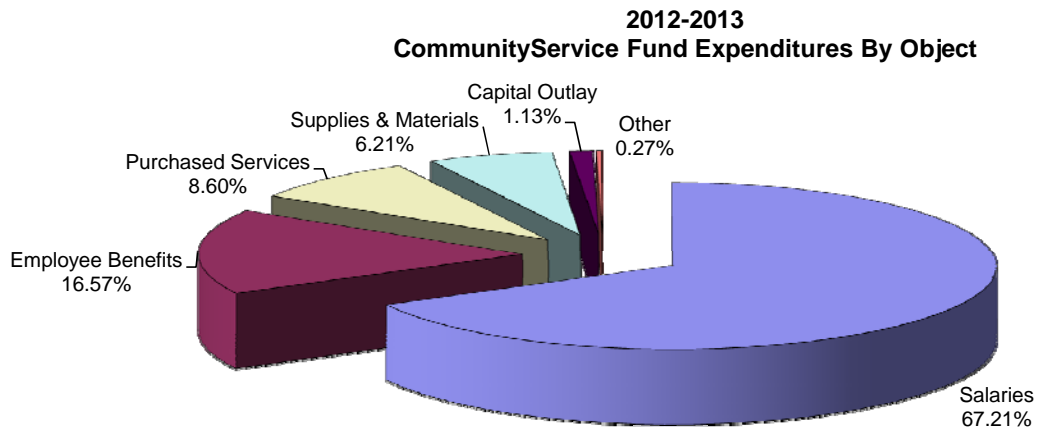
Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



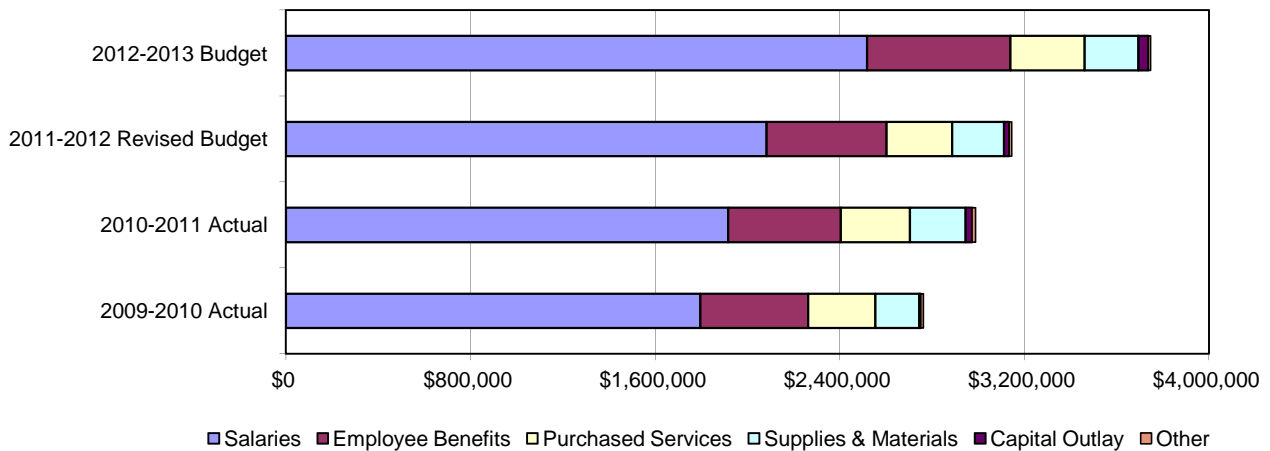
**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget	Amount Change	% Change
Salaries	\$1,795,012	\$1,916,353	\$2,081,912	\$2,518,335	\$436,423	20.96%
Employee Benefits	\$468,078	\$488,132	\$520,502	\$621,014	\$100,512	19.31%
Purchased Services	\$290,643	\$299,247	\$284,125	\$322,120	\$37,995	13.37%
Supplies & Materials	\$190,102	\$241,439	\$224,700	\$232,700	\$8,000	3.56%
Capital Outlay	\$7,085	\$28,379	\$23,000	\$42,500	\$19,500	84.78%
Other	\$10,647	\$14,482	\$10,125	\$10,150	\$25	0.25%
OPEB Bond	\$625,383	\$0	\$0	\$0	\$0	0.00%
Total	\$3,386,950	\$2,988,032	\$3,144,364	\$3,746,819	\$602,455	19.16%



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

COMMUNITY SERVICE - FUND 04

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
Community Service Revenue					
340	Non Public School	\$39,973	\$39,480	\$44,000	\$44,000
501	General Comm Ed	\$266,022	\$271,268	\$253,982	\$242,117
501	Bond Proceeds	\$625,383	\$0	\$0	\$0
504	United for Youth	\$24,871	\$36,403	\$21,500	\$24,000
505	Aquatics	\$47,163	\$54,619	\$62,500	\$60,500
507	Driver's Education BTW	\$98,840	\$111,156	\$110,000	\$115,000
508	Driver's Education Classroom	\$29,335	\$31,900	\$35,000	\$35,000
510	Adults with Disabilities	\$66,046	\$73,830	\$83,500	\$85,000
520	Adult Basic Education	\$65,200	\$64,756	\$69,850	\$69,850
570	KidKare	\$936,289	\$1,085,764	\$945,800	\$995,800
570	Little KidKare	\$0	\$0	\$0	\$367,684
571	ADED Kindergarten	\$0	\$18,174	\$305,901	\$416,131
580	Early Childhood Family Education	\$436,133	\$425,539	\$432,126	\$411,811
582	School Readiness	\$215,059	\$213,740	\$212,820	\$227,099
583	Preschool Screening	\$23,991	\$28,945	\$25,500	\$28,945
585	Youth Development	\$442,443	\$448,349	\$451,103	\$438,103
590	Facility Use	\$103,352	\$94,664	\$102,000	\$119,000
Total Community Service Revenue		\$3,420,100	\$2,998,587	\$3,155,582	\$3,680,040

Community Service Expenditures					
350	Non Public	\$39,972	\$39,480	\$44,000	\$44,000
501	General Community Education	\$306,328	\$283,764	\$251,600	\$248,900
501	OPEB Contributions/Excess	\$625,383	\$0	\$0	\$0
504	United for Youth	\$18,933	\$22,090	\$21,500	\$31,320
505	Aquatics	\$67,115	\$67,436	\$66,800	\$66,300
507	Driver's Education BTW	\$95,233	\$93,151	\$98,200	\$103,800
508	Driver's Education Classroom	\$37,252	\$31,602	\$33,800	\$36,500
510	Adults with Disabilities	\$68,364	\$95,525	\$78,000	\$85,850
520	Adult Basic Education	\$64,182	\$66,395	\$69,850	\$69,850
570	KidKare	\$898,110	\$1,052,956	\$926,500	\$1,003,000
570	Little KidKare	\$0	\$0	\$0	\$377,820
571	ADED Kindergarten	\$0	\$0	\$311,270	\$410,624
580	Early Childhood Family Education	\$371,519	\$459,734	\$446,244	\$447,511
582	School Readiness	\$210,902	\$221,773	\$215,500	\$241,500
583	Preschool Screening	\$38,292	\$22,660	\$27,400	\$29,400
585	Youth Development	\$425,194	\$408,358	\$449,950	\$432,694
590	Facility Use	\$120,171	\$123,108	\$103,750	\$117,750
Total Community Service Expenditures		\$3,386,950	\$2,988,032	\$3,144,364	\$3,746,819

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

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

07 Debt Service Fund

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

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

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

16 Alternative Facilities Fund

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

45 OPEB Trust Fund

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

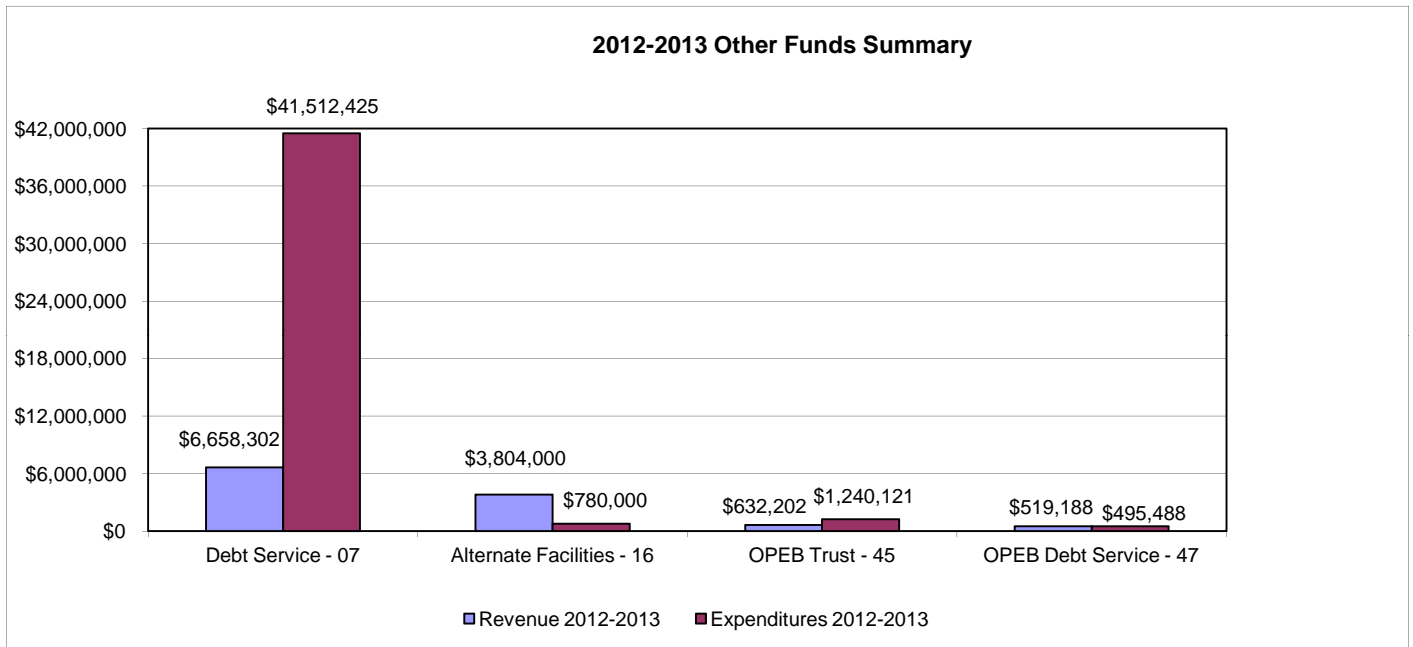
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/11	Revenue 2011-2012	Expenditures 2011-2012	Fund Balance 6/30/12	Revenue 2012-2013	Expenditures 2012-2013	Fund Balance 6/30/13
		Unaudited	Unaudited		Budget	Budget	
Debt Service - 07	\$1,405,395	\$41,733,087	\$6,939,740	\$36,198,742	\$6,658,302	\$41,512,425	\$1,344,619
Alternate Facilities - 16	\$0	\$0	\$0	\$0	\$3,804,000	\$780,000	\$3,024,000
OPEB Trust - 45	\$12,258,829	\$670,000	\$0	\$12,928,829	\$632,202	\$1,240,121	\$12,320,910
OPEB Debt Service - 47	\$26,966	\$519,688	\$495,488	\$51,166	\$519,188	\$495,488	\$74,866
Total	\$13,691,190	\$42,922,775	\$7,435,228	\$49,178,737	\$11,613,692	\$44,028,034	\$16,764,395



**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2009-2010	2010-2011	2011-2012	2012-2013
		Actual	Actual	Revised Budget	Budget
Building Construction Revenue					
092	Interest Income	\$1,006	\$0	\$0	\$0
623	Sale of Property	\$0	\$0	\$0	\$0
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
Total Building Construction Revenue		\$1,006	\$0	\$0	\$0
Building Construction Expenditures					
100	All Buildings / Land Improvements	\$0	\$0	\$0	\$0
267	Buffalo High School	\$8,664	\$0	\$0	\$0
368	Buffalo Community Middle School	\$1,062,585	\$0	\$0	\$0
504	Tatanka Elementary	\$27,854	\$0	\$0	\$0
Total Building Construction Expenditures		\$1,099,103	\$0	\$0	\$0

* The last of the building construction projects from the 2003 G.O. School Building Bonds were completed during the 2009-2010 school year.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

DEBT SERVICE - FUND 07

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
Debt Service Revenue					
001	Property Taxes	\$6,219,782	\$5,604,104	\$6,261,145	\$6,570,802
009	Fiscal Disparities	\$68,839	\$76,805	\$75,000	\$80,000
092	Interest Income	\$19,965	\$6,676	\$15,000	\$7,500
200/300	Other State Revenues	\$346,964	\$324,866	\$328,195	\$0
631	Sale of Bonds Proceeds	\$0	\$0	\$35,053,747	\$0
Total Debt Service Revenue		\$6,655,550	\$6,012,451	\$41,733,087	\$6,658,302
Debt Service Expenditures					
710	Payments on Bonds	\$4,180,000	\$3,880,000	\$4,215,000	\$4,365,000
720	Interest on Bonds	\$2,930,089	\$2,655,753	\$2,493,765	\$2,317,253
790	Service Charges	\$1,862	\$4,363	\$230,975	\$4,500
920	Bond Refunding Payments	\$0		\$0	\$34,825,672
Total Debt Service Expenditures		\$7,111,951	\$6,540,116	\$6,939,740	\$41,512,425

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2009-2010	2010-2011	2011-2012	2012-2013
		Actual	Actual	Revised Budget	Budget
Alternative Facilities Revenue					
092	Interest Income	\$0	\$0	\$0	\$4,000
631	Bond Proceeds	\$0	\$0	\$0	\$3,800,000
Total Alternative Facilities Revenue		\$0	\$0	\$0	\$3,804,000
Alternative Facilities Expenditures					
305	Professional Fees	\$0	\$0	\$0	\$100,000
520	Building Improvements	\$0	\$0	\$0	\$680,000
Total Alternative Facilities Expenditures		\$0	\$0	\$0	\$780,000

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

OPEB TRUST - FUND 45

		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	(\$97,097)	\$1,665,626	\$670,000	\$325,000
616	Retiree Contributions	\$0	\$0	\$0	\$307,202
631	Sale of Bonds Proceeds	\$10,690,300	\$0	\$0	\$0
Total OPEB Trust Revenue		\$10,593,203	\$1,665,626	\$670,000	\$632,202
OPEB Trust Expenditures					
220	Health Insurance	\$0	\$0	\$0	\$643,309
230	Life Insurance	\$0	\$0	\$0	\$11,385
235	Dental Insurance	\$0	\$0	\$0	\$30,886
251	Contributions to H.S.A.	\$0	\$0	\$0	\$554,541
Total OPEB Trust Expenditures		\$0	\$0	\$0	\$1,240,121

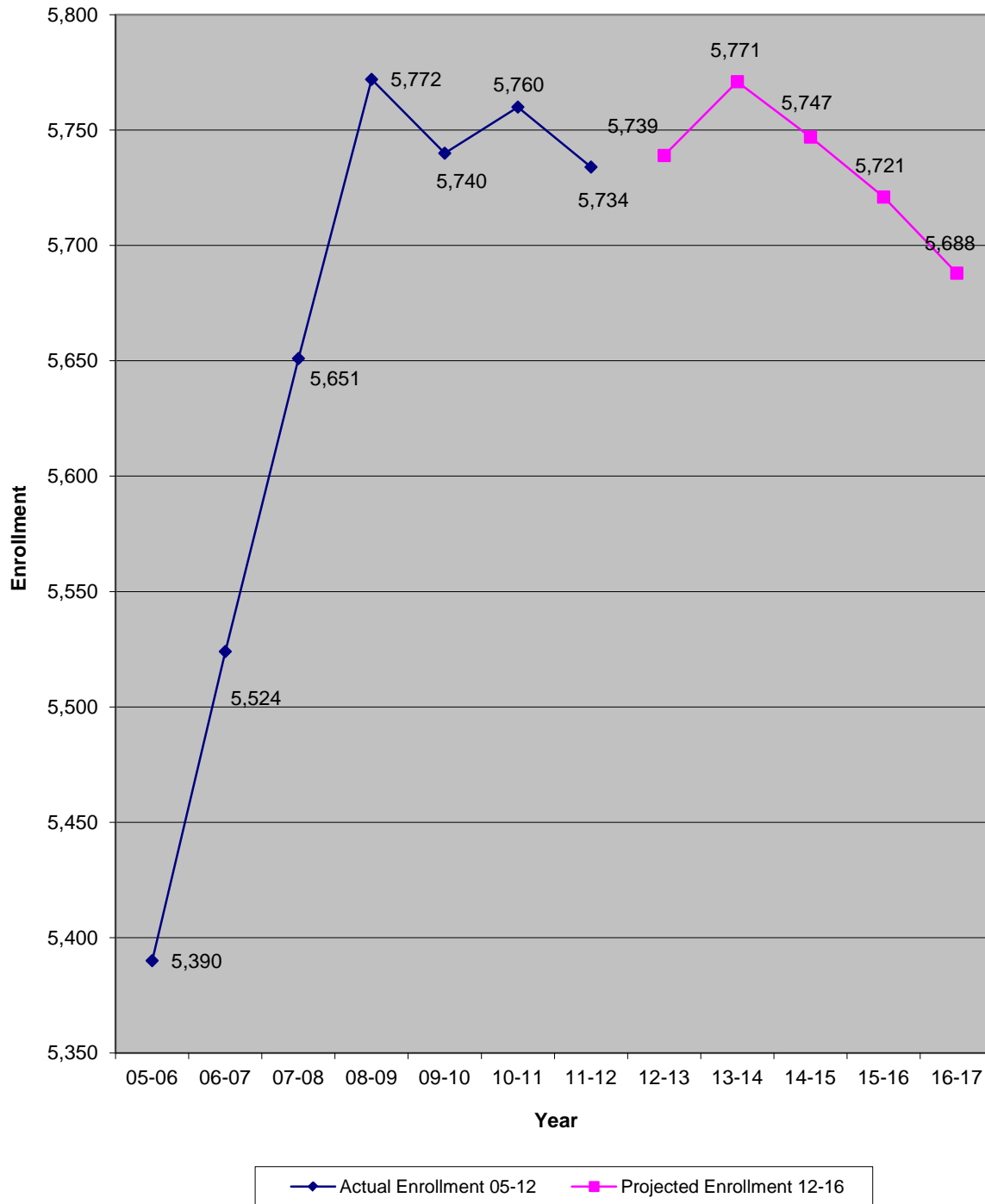
**ISD 877 BUFFALO-HANOVER-MONTROSE
2012-2013 BUDGET**

OPEB DEBT SERVICE - FUND 47

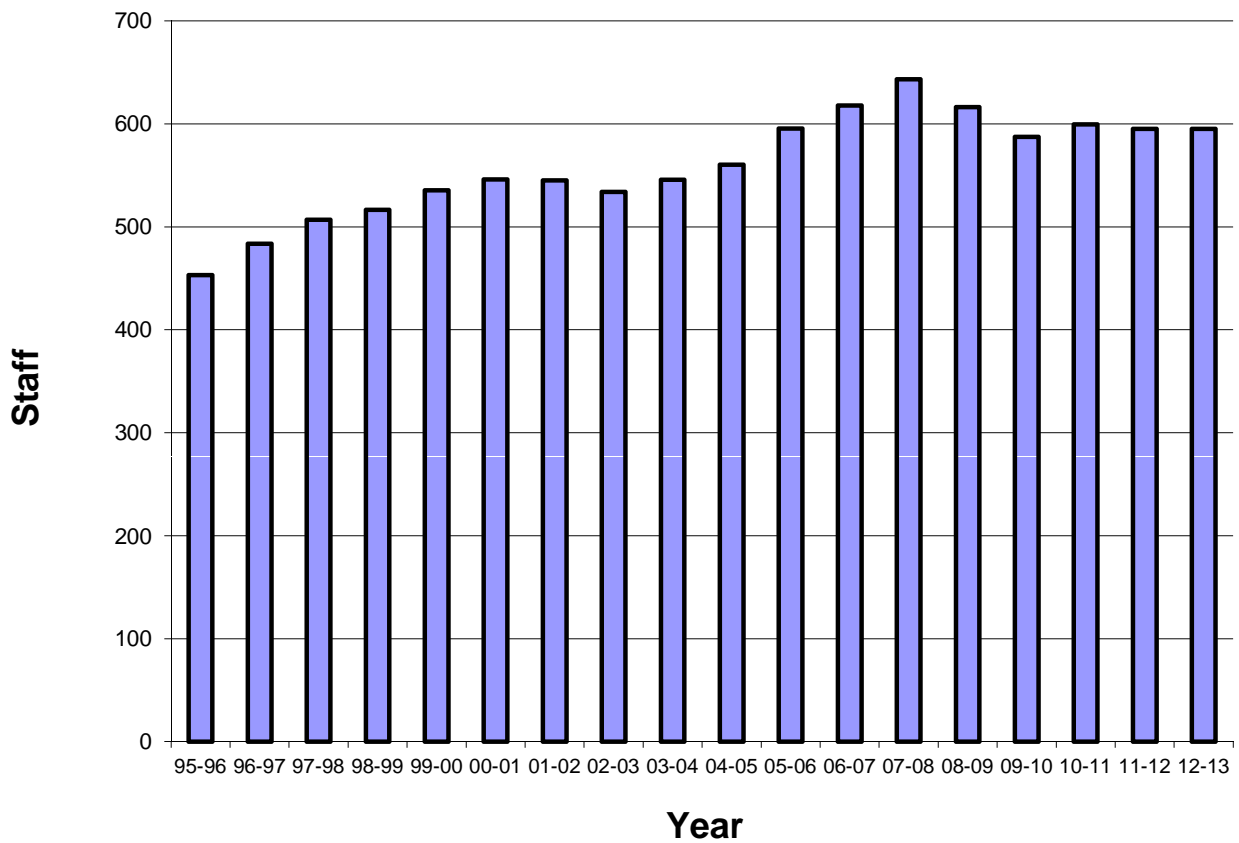
		2009-2010 Actual	2010-2011 Actual	2011-2012 Revised Budget	2012-2013 Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$0	\$772,330	\$462,578	\$508,688
009	Fiscal Disparities	\$0	\$8,085	\$10,500	\$10,000
092	Interest Income	\$0	\$177	\$1,000	\$500
200/300	Other State Revenues	\$0	\$45,148	\$45,610	\$0
Total OPEB Debt Service Revenue		\$0	\$825,740	\$519,688	\$519,188
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$0	\$115,000	\$0	\$0
720	Interest on Bonds	\$0	\$683,774	\$493,988	\$493,988
790	Service Charges	\$0	\$0	\$1,500	\$1,500
Total OPEB Debt Service Expenditures		\$0	\$798,774	\$495,488	\$495,488

Informational Section

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



Staff FTE Comparison June 30, 2012



DISTRICT 877 BOND AMORTIZATION SCHEDULE

	G.O. SCHOOL BUILDING REFUNDING BONDS \$20.34 MILLION		G.O. SCHOOL BUILDING BONDS \$42.4 MILLION		G.O. ALTERNATE FACILITIES BOND \$9.1 MILLION		G.O. TAXABLE OPEB BOND \$10.845 MILLION		G.O. REFUNDING BOND \$31.215 MILLION		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2012		\$350,500.00		\$722,889		\$85,238		\$246,994		\$391,119	\$1,796,740
2/1/2013	\$1,705,000	\$350,500.00	\$1,975,000	\$722,889	\$685,000	\$85,237		\$246,994		\$541,550	\$6,312,170
8/1/2013		\$316,400.00						\$246,994		\$541,550	\$1,104,944
2/1/2014	\$1,770,000	\$316,400.00						\$246,994	\$2,690,000	\$541,550	\$5,564,944
8/1/2014		\$281,000.00	Remaining payments paid by 2012 G.O. Refunding Bonds \$31.215 Million					\$246,994		\$514,650	\$1,042,644
2/1/2015	\$1,460,000	\$281,000.00						\$246,994	\$3,115,000	\$514,650	\$5,617,644
8/1/2015		\$251,800.00						\$246,994		\$467,925	\$966,719
2/1/2016	\$1,530,000	\$251,800.00						\$246,994	\$3,175,000	\$467,925	\$5,671,719
8/1/2016		\$221,200.00						\$246,994		\$420,300	\$888,494
2/1/2017	\$1,590,000	\$221,200.00					\$735,000	\$246,994	\$2,400,000	\$420,300	\$5,613,494
8/1/2017		\$189,400.00						\$232,110		\$384,300	\$805,810
2/1/2018	\$1,655,000	\$189,400.00					\$765,000	\$232,110	\$2,480,000	\$384,300	\$5,705,810
8/1/2018		\$152,163.00						\$216,045		\$347,100	\$715,308
2/1/2019	\$1,720,000	\$152,162.00					\$1,670,000	\$216,045	\$1,750,000	\$347,100	\$5,855,307
8/1/2019		\$109,163.00						\$179,305		\$312,100	\$600,568
2/1/2020	\$1,790,000	\$109,162.00					\$1,760,000	\$179,305	\$1,825,000	\$312,100	\$5,975,567
8/1/2020		\$63,294.00						\$139,265		\$275,600	\$478,159
2/1/2021	\$1,885,000	\$63,294.00					\$1,855,000	\$139,265	\$1,890,000	\$275,600	\$6,108,159
8/1/2021		\$14,991.00						\$95,673		\$237,800	\$348,464
2/1/2022	\$585,000	\$14,991.00					\$1,960,000	\$95,673	\$3,355,000	\$237,800	\$6,248,464
8/1/2022								\$48,633		\$170,700	\$219,333
2/1/2023							\$1,985,000	\$48,633	\$4,180,000	\$170,700	\$6,384,333
8/1/2023										\$87,100	\$87,100
2/1/2024									\$4,355,000	\$87,100	\$4,442,100
	\$15,690,000	\$3,899,820	\$1,975,000	\$1,445,778	\$685,000	\$170,475	\$10,730,000	\$4,291,998	\$31,215,000	\$8,450,919	\$78,553,990

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