

Buffalo Hanover Montrose Schools



Annual Budget 2014-2015



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www.bhmschools.org

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 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 07, 16, 18, 45, 47	
	A. Other Funds Summary	50
	B. Debt Service – 07	51
	C. Alternative Facilities – 16	52
	D. HRA Trust – 18	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
2014-2015 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Sue Lee, Chair	Jan. 2006	Dec. 2015
Melissa Brings, Vice Chair	Jan. 2008	Dec. 2015
Jeff Trout, Clerk	Jun. 2008	Dec. 2017
Laurie Raymond, Treasurer	Jan. 2012	Dec. 2015
Patti Pokorney, Acting Clerk/Treasurer	Jan. 2004	Dec. 2015
Kenneth Ogden, Director	Mar. 2013	Dec. 2017
Open, Director	TBD	Dec. 2017

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

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

BUILDING PRINCIPALS/COORDINATOR

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

MISSION STATEMENT & OBJECTIVES

MISSION STATEMENT

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

CORE VALUES

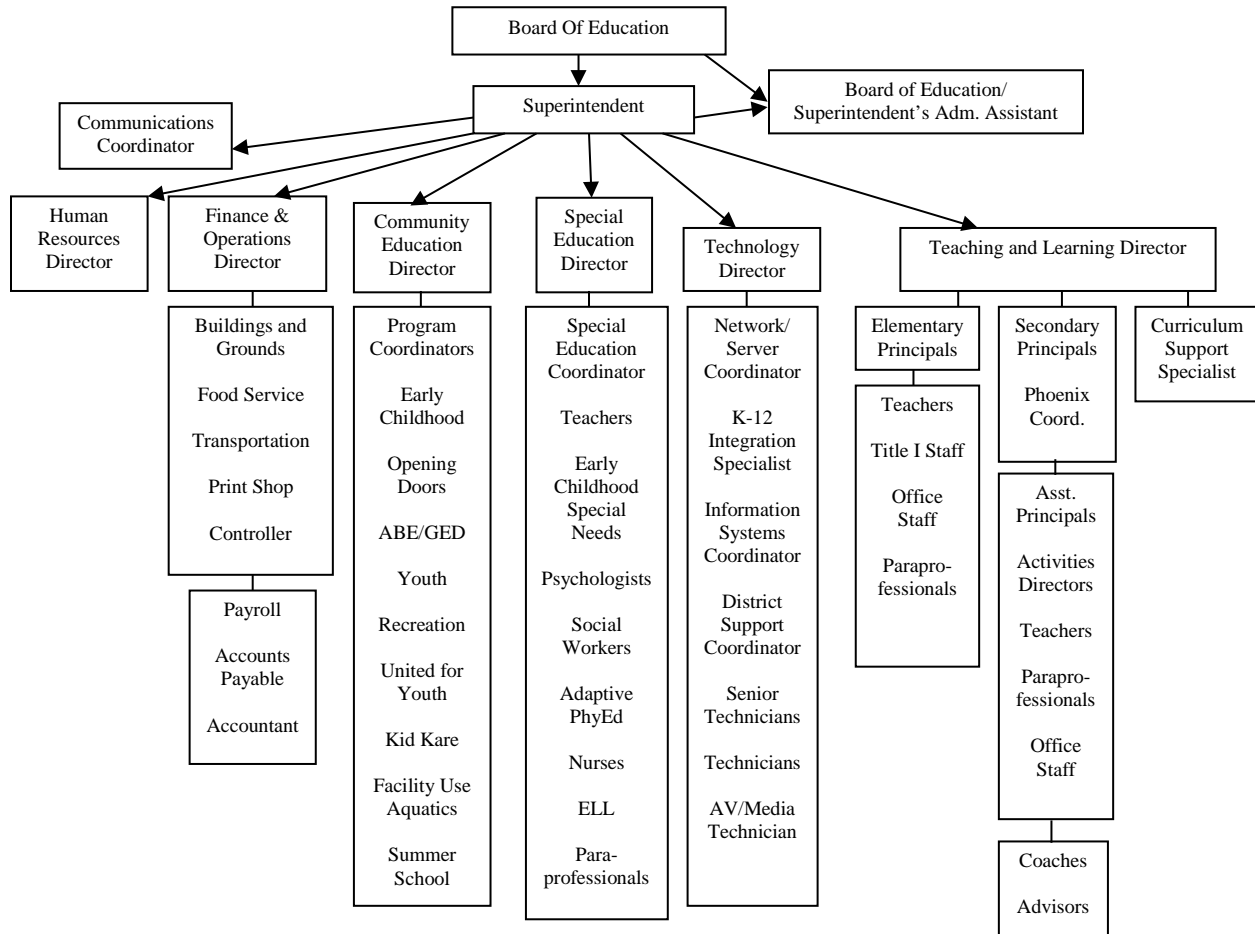
- All students can learn, though at different rates and in different ways.
- We are in the business of lifelong learning. All of our actions must be measured by our success in achieving this goal.
- Maximizing learning requires innovation, risk-taking and the ability to change.
- All staff has a critical 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
2014-2015 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 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
2014-2015 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
2014-2015 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
2014-2015 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 27, 2014, the School Board approved the 2014-2015 budget assumptions for the General Fund. The assumptions were approved in order to build the 2014-2015 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions are as follows:

- ❑ General Education Aid \$5,831 – increase 1.9%
- ❑ Kindergarten projection assumes 90% of the students will attend full day program
- ❑ Special Education revenue – increase 1%
- ❑ New Teacher Development Revenue
- ❑ \$189.55 board approved referendum approved in 2013
- ❑ Enrollment projection estimated at 5,703 based on November 2013 report with minor adjustments – includes early childhood special education
- ❑ Literacy Aid continues in 2014-15
- ❑ Integration program revenue set at 83% of 2012-13 levels
- ❑ Desegregation transportation revenue at same level as 2013-14
- ❑ 4.3 FTE Superintendent contingency staffing to address staffing issues
- ❑ 2.5 FTE special education staffing contingency covered by third party billing revenue
- ❑ Maintain 2012-13 approved staffing ratios
- ❑ Salary/benefit increases based on contracts, expected market conditions
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ ADED Kindergarten rolls from Community Education fund to the General Fund
- ❑ 3.3 FTE addition to move to full implementation of free ADED Kindergarten
- ❑ 6.0 FTE addition for Location Equity Revenue funding
- ❑ \$50,000 for strategic planning
- ❑ \$405,000 additional for capital, curriculum, and technology-final balance spent
- ❑ \$330,000 additional for the class size reduction initiative
- ❑ OPEB contributions continue in 2014-15 out of the general fund and the OPEB trust fund

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

On May 12, 2014, the Director of Food Service presented a preliminary budget for Food Service. The budget was developed with a planned increase of \$0.10 on all paid meal prices. For the 2014-2015 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.75	\$2.45
Middle School	\$1.85	\$2.65
High School	\$1.85	\$2.65
Adult	\$2.05	\$3.45

COMMUNITY SERVICE FUND

On May 12, 2014, the preliminary Community Service budget was presented. The budget no longer includes nine sections of All Day Kindergarten. In addition, the Little Kid Kare program will continue its operation in the Montrose Education Center for the 2014-15 school year. This program continues to provide child care options for children ages six weeks to school age.

HRA TRUST FUND

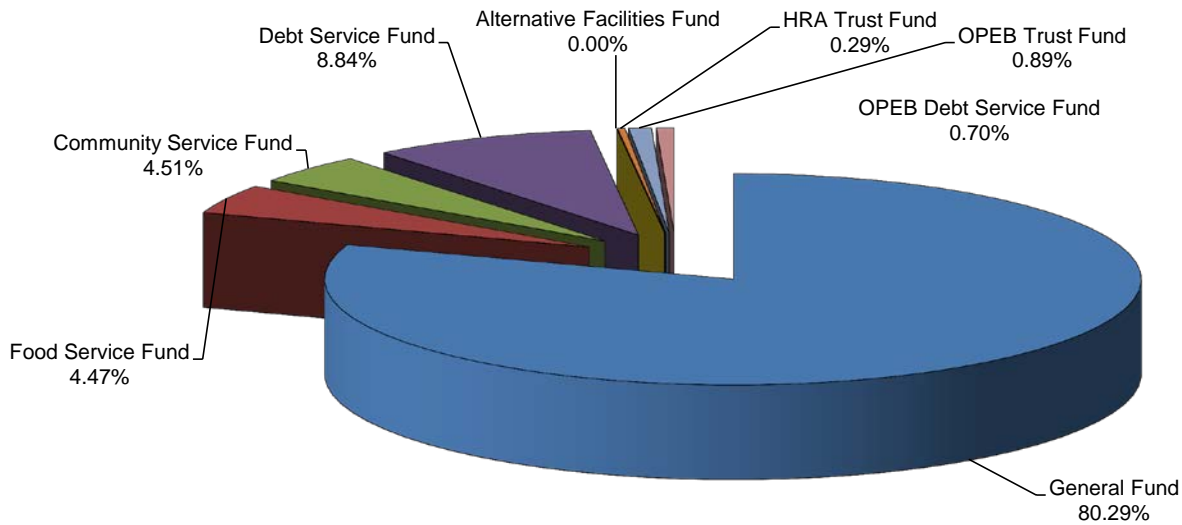
The District has created a sunset clause in the teachers and administrators contracts. Individuals hired after the sunset date in their respective contracts are no longer eligible for the grandfathered post-retirement insurance benefits. The new provisions require the district to make an up-front contribution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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

ALL FUNDS - REVENUE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund	\$54,459,602	\$53,543,038	\$55,239,387	\$57,705,267
Food Service Fund	\$2,884,441	\$2,859,617	\$2,871,397	\$3,214,162
Community Service Fund	\$3,280,334	\$3,600,627	\$3,524,960	\$3,240,853
Debt Service Fund	\$41,750,762	\$6,771,235	\$6,459,577	\$6,355,556
Alternative Facilities Fund	\$0	\$3,958,576	\$1,342	\$0
HRA Trust Fund	\$0	\$253,629	\$139,809	\$210,586
OPEB Trust Fund	\$306,759	\$1,462,638	\$1,735,058	\$641,976
OPEB Debt Service Fund	\$521,213	\$517,906	\$516,091	\$499,659
Total	\$103,203,110	\$72,967,267	\$70,487,621	\$71,868,059

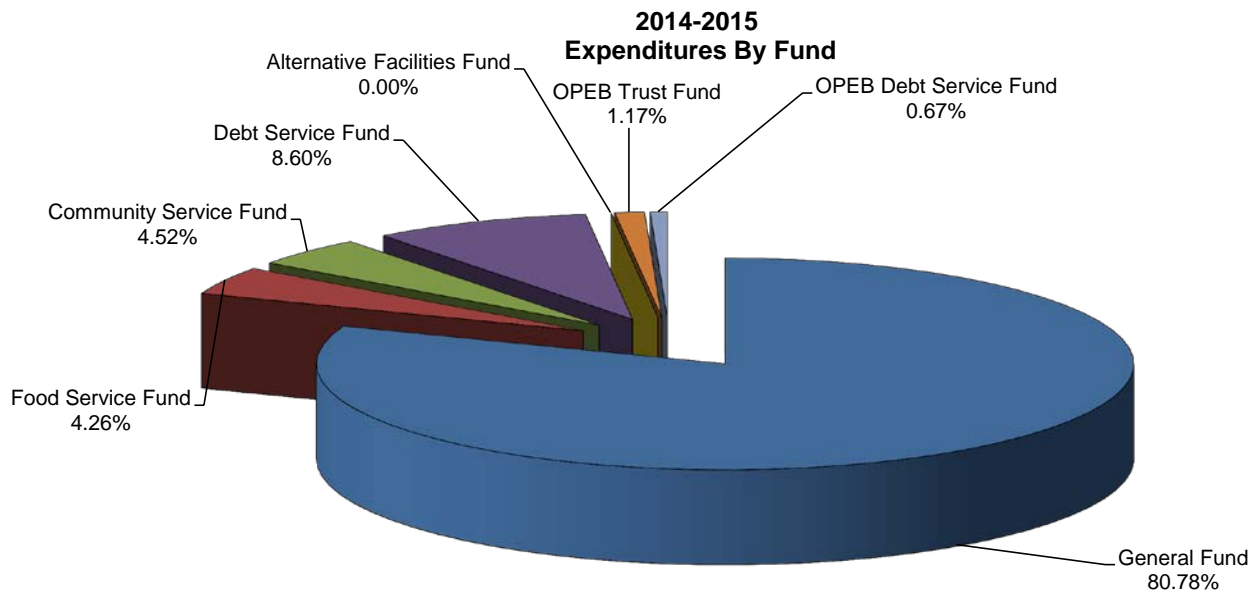
**2014-2015
Revenues By Fund**



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund	\$52,145,701	\$52,122,185	\$56,220,707	\$59,328,097
Food Service Fund	\$2,993,198	\$2,887,006	\$2,871,397	\$3,127,390
Community Service Fund	\$3,222,841	\$3,757,182	\$3,581,076	\$3,316,047
Debt Service Fund	\$6,937,603	\$41,510,137	\$6,437,506	\$6,316,675
Alternative Facilities Fund	\$0	\$1,599,189	\$2,360,729	\$0
OPEB Trust Fund	\$0	\$1,092,461	\$1,056,654	\$858,137
OPEB Debt Service Fund	\$494,438	\$494,438	\$494,438	\$494,438
Total	\$65,793,780	\$103,462,598	\$73,022,507	\$73,440,784



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
2014-2015 BUDGET**

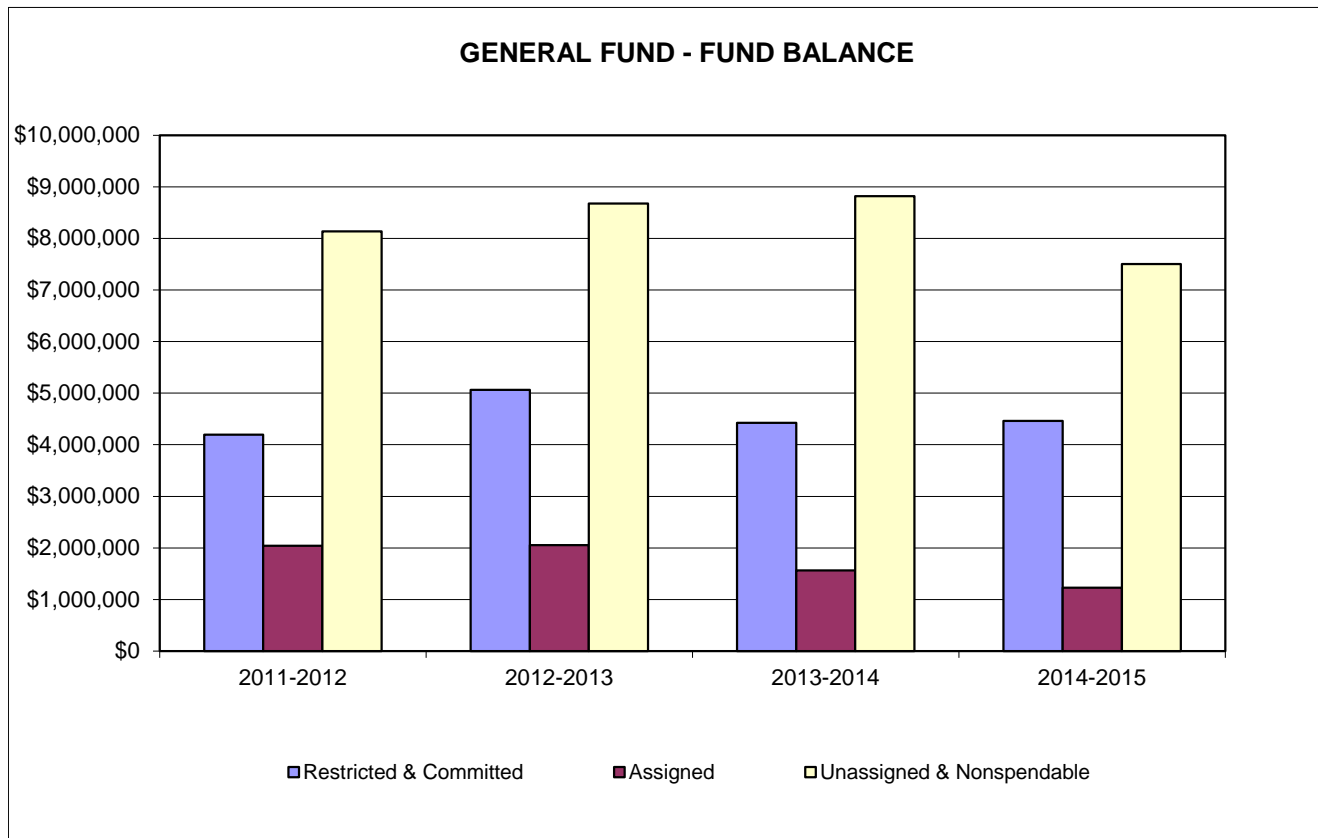
GENERAL FUND 01 - FUND BALANCE SUMMARY

	2011-2012	2012-2013	2013-2014	2014-2015
			Projected	Projected
Fund Balance:				
Restricted & Committed	\$4,193,681	\$5,067,027	\$4,426,490	\$4,460,411
Assigned	\$2,042,710	\$2,052,698	\$1,565,627	\$1,228,666
Unassigned & Nonspendable	\$8,136,874	\$8,674,396	\$8,820,684	\$7,500,894
Total Fund Balance	\$14,373,265	\$15,794,121	\$14,812,801	\$13,189,971

Total General Fund Expenditures	\$52,145,701	\$52,122,185	\$56,220,707	\$59,328,097
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**Unassigned Fund Balance as a %
of Total Expenditures**

	15.60%	16.64%	15.69%	12.64%
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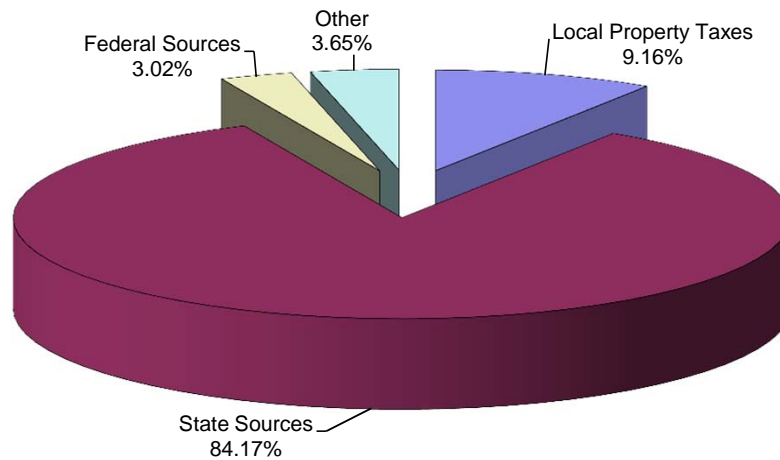


**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

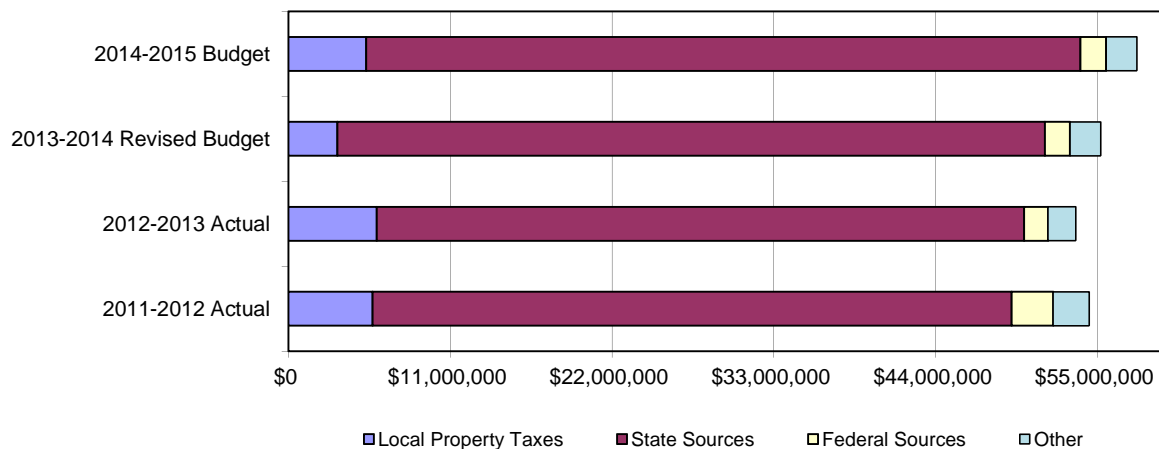
GENERAL FUND 01 - REVENUE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget	Amount Change	% Change
Local Property Taxes	\$5,722,356	\$5,997,895	\$3,329,072	\$5,284,291	\$1,955,219	58.73%
State Sources	\$43,450,185	\$44,033,723	\$48,100,436	\$48,571,391	\$470,955	0.98%
Federal Sources	\$2,831,837	\$1,614,558	\$1,709,473	\$1,740,596	\$31,123	1.82%
Other	\$2,455,224	\$1,896,862	\$2,100,406	\$2,108,989	\$8,583	0.41%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$54,459,602	\$53,543,038	\$55,239,387	\$57,705,267	\$2,465,880	4.46%

**2014-2015
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$4,382,702	\$4,450,817	\$4,041,309	\$3,923,515
111	Property Taxes - Health & Safety - 05	\$181,921	\$188,998	\$211,289	\$94,202
302-111	Property Taxes - Lease Levy - 05	\$333,687	\$465,989	\$414,134	\$475,508
342-111	Property Taxes - Safe Schools	\$200,155	\$194,956	\$192,065	\$227,506
830-111	Property Taxes - Career Tech	\$122,352	\$104,724	\$37,746	\$60,604
835-111	Property Taxes - Deferred Maint - 05	\$263,898	\$253,715	\$236,303	\$232,887
005	Property Taxes - Re-Employment	\$146,940	\$33,393	\$33,393	\$15,069
009	Fiscal Disparities	\$70,076	\$70,482	\$70,000	\$70,000
210	County Apportionment	\$102,268	\$163,772	\$160,000	\$160,000
189	Misc County Tax Revenue	\$21,664	\$33,355	\$25,000	\$25,000
112	Property Tax Shift	(\$103,307)	\$37,694	(\$2,092,167)	\$0
Sub-Total Property Tax & County Revenue		\$5,722,356	\$5,997,895	\$3,329,072	\$5,284,291
Tuition, Fees & Admissions					
050	Parking Fees	\$52,695	\$60,361	\$55,000	\$55,000
202/050/203	Admission & Student Activity Revenue	\$377,613	\$387,866	\$434,386	\$429,386
180	Third Party Billings	\$363,071	\$180,244	\$250,000	\$250,000
Sub-Total Tuition, Fees & Admissions		\$793,379	\$628,471	\$739,386	\$734,386
Other Local Revenue					
130	Interest Revenue	\$13,763	\$31,819	\$33,800	\$35,000
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$24,201	\$27,251	\$41,000	\$41,000
021	Revenue from Other Districts	\$217,106	\$74,523	\$71,072	\$50,000
096/601	Donations	\$39,700	\$13,775	\$27,200	\$12,200
097	E Rate Revenue	\$112,523	\$87,935	\$90,000	\$90,000
188	Retiree Contributions	\$347,154	\$98,498	\$110,762	\$189,667
610	Sales Tax	\$7,304	\$12,874	\$10,000	\$10,000
099/339	Misc Local Revenue	\$101,448	\$140,565	\$78,398	\$75,898
099	Misc Revenue - 05	\$41,807	\$65,839	\$41,807	\$41,807
099	Student Activities - 09	\$598,279	\$570,106	\$637,200	\$637,200
205	Shop Receipts	\$20,604	\$19,168	\$19,000	\$19,500
206	Band Receipts	\$2,402	\$2,026	\$2,200	\$2,200
207	Art Receipts	\$10,213	\$7,422	\$7,500	\$7,500
208	Ag Ed Receipts	\$569	\$0	\$3,000	\$3,000
195	Insurance Recovery	\$26,284	\$13,214	\$5,000	\$5,000
369	Arts Magnet Grant & OOSS Grant	\$0	\$1,855	\$81,681	\$53,231
Sub-Total Other Local Revenue		\$1,661,756	\$1,265,270	\$1,358,020	\$1,371,603

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$176,474	\$174,325	\$160,699	\$161,222
211	General Education Aid	\$33,381,012	\$33,959,068	\$35,278,914	\$37,195,158
302-211	Operating Capital	\$486,332	\$487,656	\$491,607	\$460,743
302-211	Operating Capital - 05	\$833,826	\$836,096	\$842,871	\$898,890
302-211	One Time Tech Aid	\$0	\$0	\$0	\$0
306-211	Staff Development	\$0	\$0	\$0	\$736,053
315-211	Integration	\$431,226	\$427,635	\$345,623	\$362,206
317-211	Basic Skills	\$1,361,239	\$1,278,156	\$1,312,136	\$1,224,665
330-211	Learning & Development	\$1,311,185	\$1,334,414	\$1,329,416	\$1,323,670
388-211	Gifted & Talented	\$79,945	\$80,163	\$80,812	\$82,050
212	Literacy Aid	\$0	\$375,473	\$373,533	\$373,533
312	Shared Time	\$10,402	\$13,194	\$13,000	\$13,000
227	Abatement Aid	\$1,536	\$14,880	\$5,426	\$5,426
229	Disparity Reduction	\$390	\$409	\$435	\$435
234	Hmstd Mkt Value Credit	\$113,164	\$11,160	\$11,359	\$11,359
258	Mobile Hmstd Mkt Value Credit	\$1,667	\$0	\$0	\$0
299	State Aid Adjustment	\$103,307	(\$37,694)	\$2,092,167	\$0
302-300	Equity Aid - 05	\$45,529	\$35,839	\$30,000	\$30,300
369-016	CMJTS Aid	\$0	\$0	\$0	\$9,990
385-300	Deferred Maint - 05	\$50,398	\$68,603	\$92,712	\$107,596
714-300	Deseg Transport	\$171,109	\$154,463	\$150,000	\$150,000
720-300	Nonpublic Pupil Transport	\$132,155	\$166,661	\$148,086	\$150,000
830-300	Secondary Vocational Transport	\$0	\$0	\$66,977	\$66,977
739-300	Post Secondary Option Transport	\$1,210	\$1,301	\$1,300	\$1,300
363	Special Education	\$4,733,835	\$4,622,924	\$5,249,363	\$5,182,818
399	Other State Aid	\$24,242	\$28,997	\$24,000	\$24,000
Sub-Total State Aids		\$43,450,185	\$44,033,723	\$48,100,436	\$48,571,391

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

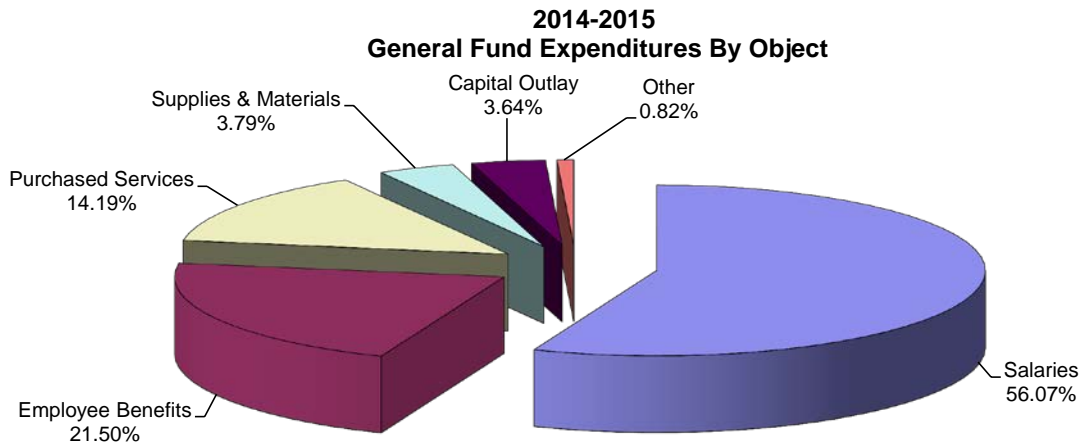
GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$401,674	\$344,124	\$454,185	\$454,185
470	Title I - ARRA	\$0	\$0	\$0	\$0
414	Title II Part A	\$95,308	\$131,733	\$105,155	\$105,155
433	Safe & Drug Free Schools	\$0	\$0	\$0	\$0
417	Title III Part A	\$13,675	\$9,650	\$4,130	\$4,130
419	Special Education	\$949,915	\$980,849	\$1,002,231	\$1,031,354
420	Special Education - Preschool	\$50,280	\$22,092	\$20,993	\$20,993
422	Special Education - IEIC	\$26,700	\$32,431	\$19,622	\$19,622
425	Special Education - EIS	\$87,255	\$79,416	\$95,117	\$95,117
435	Special Education - CIMP	\$5,747	\$10,553	\$8,040	\$8,040
437	Special Education - Preschool Incentive	\$1,620	\$1,605	\$0	\$0
480-486	Special Education - ARRA	\$30,316	\$0	\$0	\$0
599	Misc Federal Direct Aid	\$67,385	\$0	\$0	\$0
151	Stabilization	\$0	\$0	\$0	\$0
405	Carl Perkins	\$222	\$2,105	\$0	\$2,000
152	Education Jobs	\$1,101,739	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
Sub-Total Federal Aids		\$2,831,837	\$1,614,558	\$1,709,473	\$1,740,596
Other Financing Sources					
196	Sale of Equipment - 01	\$0	\$1,155	\$1,000	\$1,000
624	Sale of Equipment - 05	\$89	\$1,966	\$2,000	\$2,000
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$89	\$3,121	\$3,000	\$3,000
Total General Fund Revenue		\$54,459,602	\$53,543,038	\$55,239,387	\$57,705,267

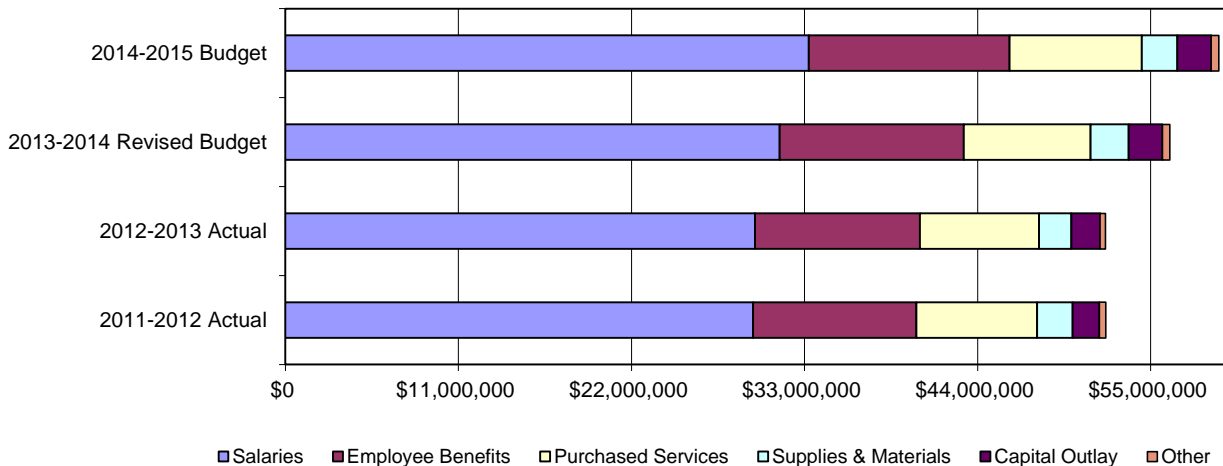
**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget	Amount Change	% Change
Salaries	\$29,718,036	\$29,854,800	\$31,412,371	\$33,263,655	\$1,851,284	5.89%
Employee Benefits	\$10,393,408	\$10,469,045	\$11,707,139	\$12,757,011	\$1,049,872	8.97%
Purchased Services	\$7,660,959	\$7,577,695	\$8,047,822	\$8,417,335	\$369,513	4.59%
Supplies & Materials	\$2,268,987	\$2,059,259	\$2,438,054	\$2,246,635	(\$191,419)	-7.85%
Capital Outlay	\$1,684,932	\$1,825,149	\$2,139,213	\$2,158,192	\$18,979	0.89%
Other	\$419,379	\$336,237	\$476,108	\$485,269	\$9,161	1.92%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$52,145,701	\$52,122,185	\$56,220,707	\$59,328,097	\$3,107,390	5.53%



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

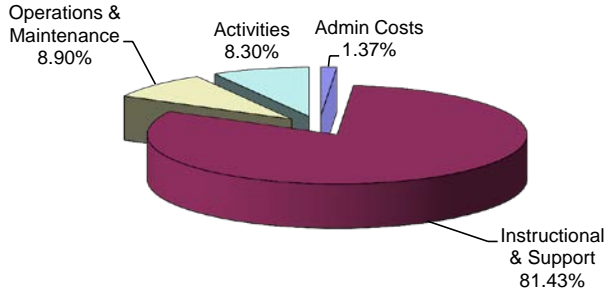


**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

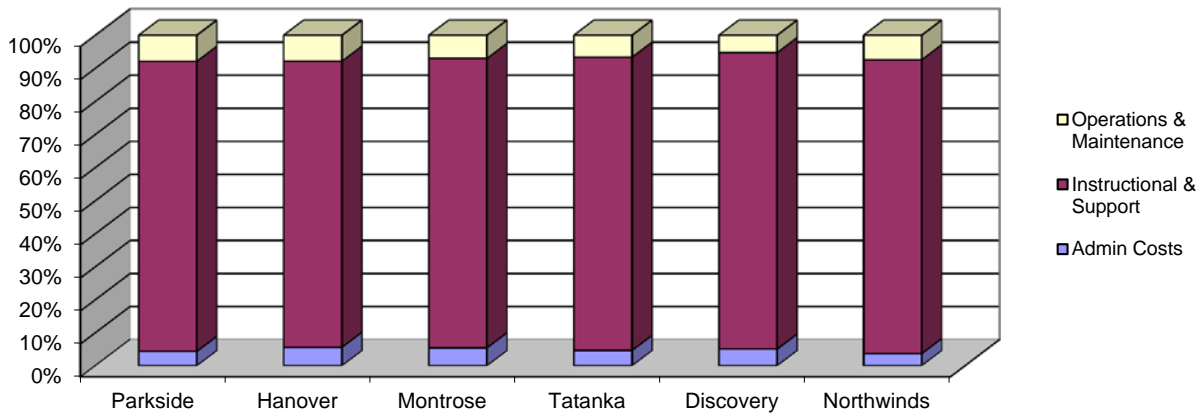
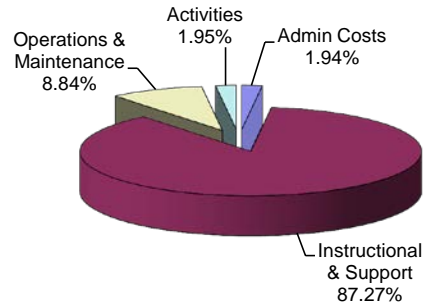
GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$186,375	\$11,068,825	\$1,209,446	\$1,128,274
Buffalo Community Middle School	\$177,877	\$7,997,799	\$810,434	\$178,276
Parkside Elementary	\$168,482	\$3,386,113	\$302,658	
Hanover Elementary	\$169,504	\$2,614,897	\$236,104	
Montrose Elementary	\$149,904	\$2,411,483	\$192,283	
Tatanka Elementary	\$167,069	\$3,173,200	\$236,040	
Discovery Elementary	\$84,820	\$1,503,136	\$87,617	
Northwinds Elementary	\$164,418	\$3,969,870	\$330,314	

BUFFALO HIGH SCHOOL



BUFFALO COMMUNITY MIDDLE SCHOOL



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$343,226	\$348,424	\$353,100	\$349,970	(\$3,130)
Managerial Salaries	\$190,508	\$199,994	\$199,910	\$203,910	\$4,000
Certified Salaries	\$5,609,417	\$5,585,700	\$5,851,497	\$6,094,682	\$243,185
Classified Salaries	\$1,141,710	\$1,139,510	\$1,225,888	\$1,350,718	\$124,830
Other Salaries	\$690,465	\$753,583	\$781,824	\$831,853	\$50,029
Employee Benefits	\$2,566,467	\$2,692,046	\$3,007,464	\$3,229,100	\$221,636
Supplies & Materials	\$393,749	\$345,179	\$360,858	\$338,928	(\$21,930)
Tuition	\$149,800	\$113,464	\$175,000	\$200,000	\$25,000
Equipment	\$64,133	\$76,601	\$108,561	\$87,968	(\$20,593)
All Others	\$792,676	\$810,136	\$891,654	\$905,791	\$14,137
Total Expenditures	\$11,942,150	\$12,064,637	\$12,955,756	\$13,592,920	\$637,164

Full Time Equivalent

Administrators	4.00	4.00	0.00
Teachers	95.19	98.51	3.32
Classified	48.54	51.08	2.54
Total FTE's	147.73	153.59	5.86

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$327,895	\$343,030	\$347,640	\$354,590	\$6,950
Certified Salaries	\$4,110,966	\$4,232,997	\$4,442,310	\$4,577,110	\$134,800
Classified Salaries	\$662,902	\$691,277	\$783,090	\$830,140	\$47,050
Other Salaries	\$257,766	\$302,264	\$300,400	\$320,476	\$20,076
Employee Benefits	\$1,769,758	\$1,896,651	\$2,140,296	\$2,259,923	\$119,627
Supplies & Materials	\$214,752	\$98,765	\$146,500	\$154,265	\$7,765
Equipment	\$63,369	\$94,545	\$104,112	\$99,257	(\$4,855)
All Others & Targ Serv	\$488,405	\$473,690	\$553,182	\$568,625	\$15,443
Total Expenditures	\$7,895,813	\$8,133,219	\$8,817,530	\$9,164,386	\$346,856

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	73.90	78.76	4.86
Classified	37.05	40.28	3.23
Total FTE's	113.95	122.04	8.09

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$91,464	\$93,998	\$119,080	\$121,460	\$2,380
Certified Salaries	\$1,418,197	\$1,485,951	\$1,752,559	\$1,925,038	\$172,479
Classified Salaries	\$386,395	\$367,632	\$412,260	\$447,930	\$35,670
Other Salaries	\$104,077	\$104,181	\$132,316	\$129,750	(\$2,566)
Employee Benefits	\$711,385	\$716,298	\$911,991	\$1,012,848	\$100,857
Supplies & Materials	\$32,347	\$21,512	\$33,909	\$36,527	\$2,618
Equipment	\$28,696	\$16,378	\$30,750	\$30,750	\$0
All Others & Targ Serv	\$132,344	\$159,164	\$187,947	\$152,950	(\$34,997)
Total Expenditures	\$2,904,905	\$2,965,114	\$3,580,812	\$3,857,253	\$276,441

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	32.66	32.52	(0.14)
Classified	20.53	21.40	0.87
Total FTE's	54.19	54.92	0.73

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$118,953	\$120,708	\$123,100	\$125,560	\$2,460
Certified Salaries	\$1,401,368	\$1,395,402	\$1,441,410	\$1,575,450	\$134,040
Classified Salaries	\$332,835	\$322,990	\$298,500	\$310,620	\$12,120
Other Salaries	\$90,367	\$93,348	\$78,540	\$95,740	\$17,200
Employee Benefits	\$600,999	\$615,677	\$659,440	\$733,000	\$73,560
Supplies & Materials	\$27,853	\$28,070	\$30,250	\$29,600	(\$650)
Equipment	\$34,542	\$12,045	\$4,538	\$12,829	\$8,291
All Others	\$114,063	\$128,507	\$149,400	\$137,706	(\$11,694)
Total Expenditures	\$2,720,980	\$2,716,747	\$2,785,178	\$3,020,505	\$235,327

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	22.86	23.81	0.95
Classified	12.91	14.03	1.12
Total FTE's	36.77	38.84	2.07

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$106,607	\$95,818	\$105,790	\$107,900	\$2,110
Certified Salaries	\$1,048,081	\$1,194,148	\$1,227,033	\$1,342,003	\$114,970
Classified Salaries	\$313,352	\$290,825	\$318,170	\$320,890	\$2,720
Other Salaries	\$75,588	\$75,968	\$100,678	\$79,260	(\$21,418)
Employee Benefits	\$549,053	\$602,147	\$681,918	\$739,908	\$57,990
Supplies & Materials	\$19,368	\$34,353	\$20,865	\$19,965	(\$900)
Equipment	\$43,745	\$39,340	\$24,776	\$23,600	(\$1,176)
All Others/MEEC	\$89,779	\$99,389	\$110,810	\$120,144	\$9,334
Total Expenditures	\$2,245,573	\$2,431,988	\$2,590,040	\$2,753,670	\$163,630

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	23.64	23.12	(0.52)
Classified	13.52	13.64	0.12
Total FTE's	38.16	37.76	(0.40)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$114,253	\$117,498	\$119,080	\$121,460	\$2,380
Certified Salaries	\$1,575,669	\$1,702,552	\$1,704,047	\$1,855,677	\$151,630
Classified Salaries	\$408,446	\$372,086	\$373,800	\$416,420	\$42,620
Other Salaries	\$99,488	\$82,120	\$67,902	\$66,800	(\$1,102)
Employee Benefits	\$697,408	\$786,626	\$836,512	\$927,352	\$90,840
Supplies & Materials	\$65,590	\$60,933	\$58,188	\$47,954	(\$10,234)
Equipment	\$89,123	\$26,252	\$28,331	\$28,000	(\$331)
All Others & Targ Serv	\$94,327	\$100,688	\$111,862	\$112,646	\$784
Total Expenditures	\$3,144,302	\$3,248,755	\$3,299,722	\$3,576,309	\$276,587

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	31.69	33.20	1.51
Classified	16.58	17.10	0.52
Total FTE's	49.27	51.30	2.03

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$81,691	\$86,307	\$58,770	\$59,950	\$1,180
Certified Salaries	\$773,528	\$730,539	\$756,286	\$864,960	\$108,674
Classified Salaries	\$192,265	\$156,485	\$183,615	\$180,115	(\$3,500)
Other Salaries	\$25,775	\$22,694	\$19,984	\$42,763	\$22,779
Employee Benefits	\$331,904	\$338,265	\$387,698	\$437,797	\$50,099
Supplies & Materials	\$10,122	\$16,419	\$17,270	\$11,237	(\$6,033)
Equipment	\$34,275	\$21,409	\$18,000	\$18,400	\$400
All Others & Targ Serv	\$48,692	\$49,438	\$56,488	\$60,351	\$3,863
Total Expenditures	\$1,498,253	\$1,421,556	\$1,498,111	\$1,675,573	\$177,462

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	13.93	11.11	(2.82)
Classified	12.01	14.95	2.94
Total FTE's	26.44	26.56	0.12

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

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

Expenditures	Actual 2011-2012	Actual 2012-2013	Revised Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Executive Salaries	\$118,453	\$115,983	\$117,540	\$119,890	\$2,350
Certified Salaries	\$1,982,993	\$1,959,018	\$1,968,746	\$2,142,956	\$174,210
Classified Salaries	\$514,222	\$556,338	\$575,240	\$611,220	\$35,980
Other Salaries	\$155,044	\$133,104	\$157,350	\$127,790	(\$29,560)
Employee Benefits	\$920,750	\$975,730	\$1,110,859	\$1,196,500	\$85,641
Supplies & Materials	\$60,188	\$25,966	\$50,839	\$42,949	(\$7,890)
Equipment	\$46,332	\$28,271	\$18,624	\$19,545	\$921
All Others & Targ Serv	\$212,534	\$131,009	\$202,423	\$203,752	\$1,329
Total Expenditures	\$4,010,516	\$3,925,419	\$4,201,621	\$4,464,602	\$262,981

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	33.73	34.27	0.54
Classified	25.44	26.63	1.19
Total FTE's	60.17	61.90	1.73

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$117,875	\$131,919	\$128,151	\$130,561
150	Legal	\$23,545	\$16,622	\$42,000	\$42,000
160	Personnel	\$240,607	\$242,036	\$255,596	\$261,926
251	Board of Education	\$41,671	\$43,965	\$52,952	\$53,042
252	Superintendent & Elections	\$310,227	\$309,538	\$346,768	\$356,328
256	Business Office	\$574,552	\$605,370	\$613,260	\$581,327
Sub-Total District Wide		\$1,308,478	\$1,349,450	\$1,438,727	\$1,425,184
Operation & Maintenance of Plant					
006	Salaries - Custodial	\$149,503	\$184,362	\$140,790	\$113,390
111	Telephone	\$79,436	\$71,124	\$115,000	\$119,600
113/143	Travel & Training	\$2,882	\$2,842	\$6,000	\$6,000
131	Snow Removal	\$14,645	\$55,160	\$55,000	\$57,200
110/204	Custodian Supplies	\$11,939	\$11,791	\$13,300	\$13,300
211/212	Fuel	\$13,286	\$13,104	\$19,000	\$19,760
295	Benefits - Custodial	\$67,132	\$82,307	\$70,182	\$63,342
306	Miscellaneous Expenses	\$2,196	\$1,982	\$3,000	\$3,000
300-303	Care & Upkeep Buildings	\$14,362	\$11,366	\$14,500	\$9,000
257	Mail Room	\$38,014	\$49,219	\$62,669	\$62,909
277	Warehouse	\$20,783	\$2,536	\$29,932	\$30,402
281	Laundry	\$26,942	\$13,338	\$26,440	\$28,340
620	A-V Repair	\$22,242	\$7,816	\$7,800	\$12,000
District Operations of Plant		\$256,149	\$228,652	\$256,424	\$262,849
Sub-Total Ops & Maint of Plant		\$719,513	\$735,599	\$820,037	\$801,092
Transportation					
000	Transportation Program	\$152,871	\$152,479	\$152,666	\$153,660
713	Open Enrollment Transportation	\$33,758	\$7,055	\$7,100	\$7,278
714/715	Integration District Transportation	\$169,344	\$156,078	\$156,150	\$160,054
716	Noon Kindergarten	\$174,780	\$181,602	\$182,750	\$187,319
720/721	Regular Transportation	\$1,677,782	\$1,936,974	\$1,924,625	\$1,972,330
720	Regular Transportation - Fuel	\$147,472	\$59,559	\$59,600	\$61,090
723	Special Ed Transportation	\$1,005,188	\$881,269	\$902,931	\$916,226
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$120,543	\$67,367	\$67,400	\$69,085
728	Special Transportation	\$0	\$24,761	\$24,800	\$25,420
733	Non-Authorized	\$16,026	\$73,389	\$73,500	\$75,338
737/739	Non-Resident/Low Income	\$1,818	\$2,806	\$1,500	\$1,538
Sub-Total Transportation		\$3,499,582	\$3,543,339	\$3,553,022	\$3,629,338

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$11,336	\$3,782	\$8,782	\$8,782
402	Mild Moderate Handicapped	\$556	\$6,869	\$550	\$550
403	Moderate Severe Handicapped	\$61,069	\$30,373	\$203	\$124
404	Physically Impaired	\$351,369	\$377,087	\$391,837	\$408,787
405	Deaf	\$110,158	\$79,552	\$86,319	\$90,089
406	Visually Impaired	\$100,937	\$89,609	\$93,461	\$95,761
407	Learning Disabilities	\$23,117	\$23,793	\$12,830	\$24
408	EBD	\$45,080	\$1,980	\$2,474	\$2,474
410	Other Health Disabilities	\$0	\$0	\$100	\$100
411	Autism	\$63,579	\$218,972	\$202,724	\$225,234
412	Developmentally Delayed	\$20,222	\$1,385	\$0	\$0
416	Severely Multiply Impaired	\$63,555	\$19,219	\$0	\$0
419	Special Ed. Administration	\$161,546	\$180,803	\$219,409	\$249,606
420-422	Special Ed Support	\$341,715	\$332,624	\$361,896	\$520,812
420	Special Ed - ARRA	\$0	\$0	\$0	\$0
425	General Special Ed	\$168,960	\$59,040	\$44,735	\$38,895
500-009	ECSE Cert Inst Temps	\$0	\$296	\$325	\$325
500-401	ECSE Speech	\$291,843	\$325,012	\$356,874	\$377,118
500-412	ECSE Early Childhood	\$681,937	\$847,169	\$957,960	\$985,147
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$15,767	\$16,471	\$17,462	\$252
085	PRIDE	\$278,647	\$331,802	\$348,447	\$317,099
998	Tuition - Other Districts	\$340,751	\$343,169	\$330,878	\$360,000
Sub-Total Special Education		\$3,132,142	\$3,289,007	\$3,437,266	\$3,681,179

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures				
Instructional Support				
211/212 Substitutes - Secondary	\$4,137	\$6,385	\$2,565	\$2,565
009/260 Substitutes - Elementary	\$4,108	\$4,435	\$0	\$0
211/260 DW Professional Fees	\$1,435	\$1,763	\$11,300	\$17,000
600/601 Extended School Year	\$139,812	\$178,391	\$199,588	\$193,838
224 Staff Development	\$242,908	\$257,954	\$221,840	\$222,250
225 Instructional Improvement	\$53,110	\$139,045	\$336,774	\$170,204
228 Instructional Administration	\$206,360	\$210,641	\$220,964	\$231,514
259 Data Processing	\$115,030	\$112,548	\$122,582	\$126,062
284 Print Shop	\$103,064	\$115,544	\$123,072	\$125,132
315 Integration	\$328,033	\$286,163	\$284,426	\$313,578
399 Carl Perkins	\$222	\$2,105	\$1,500	\$0
640 Autism Grant	\$0	\$1,200	\$0	\$0
680 Technology	\$815,779	\$893,087	\$964,354	\$970,504
570 Gifted Education	\$85,407	\$32,335	\$119,167	\$118,867
132 Tuition - Vocational Center	\$400,724	\$406,616	\$425,063	\$465,975
211-144 Tuition - Vocational-Alternate	\$263,129	\$337,402	\$307,930	\$386,658
213-144 Tuition - WTC Targeted Services	\$18,113	\$15,886	\$13,781	\$23,121
401 Title I	\$209,532	\$32,847	\$67,206	\$67,441
401 Title I ARRA	\$0	\$0	\$0	\$0
414 Title II	\$95,308	\$131,733	\$105,155	\$107,427
417 Title III	\$12,128	\$11,197	\$4,130	\$4,130
433 Safe & Drug	\$0	\$0	\$0	\$0
Sub-Total Instructional Support	\$3,098,341	\$3,177,278	\$3,531,397	\$3,546,266

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$175,798	\$182,627	\$181,025	\$186,375
210	Secondary - Other	\$367,949	\$379,949	\$633,149	\$679,079
211/212	All Instructional Programs & Subs	\$589,023	\$618,130	\$500,060	\$567,645
044	Workers Compensation	\$58,043	\$68,460	\$83,420	\$83,420
126	Reading	\$79,594	\$84,758	\$86,490	\$87,499
202	Guidance Services	\$398,599	\$414,620	\$422,412	\$443,645
219	LEP	\$79,657	\$23,899	\$25,903	\$75,923
221	Homebound	\$338	\$764	\$2,866	\$2,886
224	Staff Development	\$11,798	\$16,481	\$16,000	\$16,000
226	Library	\$127,295	\$144,616	\$163,406	\$119,097
227	Audio Visual	\$41	\$0	\$0	\$0
229	Curriculum Development	\$77,948	\$24,169	\$50,000	\$50,000
242	Wright Choice	\$33,205	\$41,857	\$126,820	\$147,454
275	Operation of Plant	\$1,032,526	\$1,056,676	\$1,108,196	\$1,209,446
300	Language Arts	\$823,071	\$844,096	\$950,321	\$1,004,688
315	Integration	\$295,212	\$272,613	\$144,644	\$129,862
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$56,534	\$70,773	\$76,515	\$74,365
352	German	\$64,242	\$67,451	\$76,743	\$76,128
353	Spanish	\$231,926	\$237,828	\$252,802	\$296,755
380	Special Needs	\$190,235	\$175,153	\$224,356	\$215,527
400	Mathematics	\$754,992	\$735,184	\$799,656	\$831,470
401	Speech Therapy	\$79,118	\$73,927	\$79,731	\$100,561
402	Mild Moderate Handicapped	\$103,125	\$96,971	\$115,804	\$161,189
403	Moderate Severe Handicapped	\$144,243	\$175,859	\$191,002	\$197,430
404	Physically Impaired	\$20,185	\$25,722	\$27,932	\$28,470
405	Deaf	\$0	\$0	\$0	\$0
406	Visually Impaired	\$28,566	\$31,747	\$33,888	\$34,758
407	Learning Disabilities	\$446,446	\$375,210	\$433,853	\$416,224
408	EBD	\$406,356	\$448,975	\$473,365	\$475,265
410	Other Health Disabilities	\$0	\$0	\$0	\$1,063
411	Autism	\$98,755	\$102,662	\$129,502	\$131,615
416	Severely Multiply Impaired	\$16,246	\$0	\$29,307	\$30,177
420-422	Special Ed Support & ARRA	\$32,611	\$58,900	\$28,059	\$42,514
449	Magnet Art School	\$25,711	\$19,185	\$16,027	\$14,503
452	Art	\$240,210	\$260,702	\$264,652	\$294,791
453	Art Resale	\$11,891	\$8,329	\$12,500	\$12,500

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
454	Vocal Music	\$103,499	\$105,382	\$101,912	\$104,668
455	Instrumental Music	\$178,894	\$185,226	\$225,845	\$237,858
457	Band Resale	\$936	\$3,001	\$2,000	\$2,000
459	Orchestra	\$3,878	\$4,504	\$2,375	\$2,940
460	Dance	\$94	\$560	\$952	\$650
503/505	Phy Ed & Health	\$472,752	\$439,996	\$541,718	\$522,830
550	Social Studies	\$806,213	\$816,775	\$919,738	\$943,174
600	Natural Science	\$738,313	\$762,706	\$734,861	\$754,999
601	College in School	\$81,093	\$63,019	\$80,489	\$110,159
652	Business Education	\$186,089	\$220,172	\$244,505	\$253,094
680	Technology	\$99,743	\$126,093	\$70,755	\$72,833
700	Industrial Arts	\$260,448	\$253,802	\$285,276	\$297,064
712	Agriculture	\$59,978	\$66,814	\$79,007	\$111,491
713	Agriculture Resale	\$652	\$0	\$0	\$0
716	Home Economics	\$185,468	\$189,663	\$121,305	\$110,746
717	Industrial Arts Resale	\$22,000	\$17,097	\$22,500	\$22,500
720	Health Services	\$79,155	\$71,563	\$73,609	\$75,438
730	Psychologists	\$54,450	\$56,344	\$60,327	\$63,390
740	Social Workers	\$122,496	\$126,627	\$108,317	\$101,852
790	Safe Schools Officer	\$30,000	\$30,000	\$30,000	\$30,000
800	Athletics & Activities	\$997,581	\$1,021,132	\$1,089,729	\$1,128,274
045	Phoenix Learning Center	\$356,927	\$365,871	\$400,130	\$408,636
Sub-Total High School		\$11,942,150	\$12,064,638	\$12,955,756	\$13,592,920

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$164,983	\$168,840	\$173,059	\$177,877
210	Secondary - Other	\$262,645	\$268,535	\$300,513	\$310,923
211/212	All Instructional Programs & Subs	\$526,908	\$632,817	\$613,867	\$626,896
044	Workers Compensation	\$47,294	\$55,782	\$67,970	\$67,970
006	Sixth Grade	\$987,649	\$1,068,518	\$1,112,873	\$1,120,073
126	Reading	\$71,134	\$66,688	\$44,475	\$56,135
202	Guidance Services	\$184,131	\$189,020	\$200,946	\$278,726
219	LEP	\$78,341	\$81,440	\$87,522	\$55,602
221	Homebound	\$1,571	\$1,874	\$2,005	\$2,005
224	Staff Development	\$3,446	\$4,724	\$9,530	\$13,050
226	Library	\$15,231	\$11,640	\$12,000	\$13,000
229	Curriculum Development	\$111,235	\$0	\$42,500	\$42,000
275	Operation of Plant	\$661,000	\$675,642	\$780,826	\$810,434
300	Language Arts	\$385,851	\$381,053	\$445,383	\$464,263
400	Mathematics	\$444,899	\$459,843	\$470,165	\$587,575
401	Speech Therapy	\$82,792	\$85,801	\$87,824	\$90,054
402	Mild Moderate Handicapped	\$91,026	\$88,221	\$125,227	\$159,267
403	Moderate Severe Handicapped	\$208,333	\$187,684	\$285,827	\$339,167
404	Physically Impaired	\$37,030	\$25,671	\$27,421	\$28,791
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$492,767	\$515,534	\$464,193	\$478,503
408	EBD	\$251,035	\$258,408	\$277,812	\$314,692
411	Autism	\$60,465	\$39,909	\$170,752	\$174,142
416	Severely Multiply Impaired	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$26,501	\$27,273	\$28,455	\$29,995
452	Art	\$167,741	\$168,474	\$178,679	\$106,889
454	Vocal Music	\$173,384	\$176,683	\$184,067	\$187,637
455	Instructional Music	\$214,278	\$234,535	\$243,812	\$252,522
456	General Music	\$72	\$1,198	\$930	\$980
457	Band Resale	\$265	\$257	\$500	\$500
503/505	Phy Ed & Health	\$370,773	\$403,125	\$428,594	\$358,474
550	Social Studies	\$408,444	\$378,300	\$426,711	\$448,291
570	Gifted Education/Quest Program	\$123,873	\$167,261	\$184,487	\$193,407
600	Natural Science	\$424,684	\$447,491	\$471,854	\$502,709
680	Technology	\$63,321	\$63,745	\$66,065	\$68,255

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
700	Industrial Arts	\$142,520	\$168,808	\$163,903	\$158,303
716	Home Economics	\$150,967	\$160,208	\$143,828	\$121,433
717	Industrial Arts Resale	\$6,102	\$3,105	\$4,500	\$4,500
720	Health Services	\$67,312	\$93,752	\$99,695	\$104,585
730	Psychologists	\$81,240	\$85,265	\$87,323	\$89,713
740	Social Workers	\$102,119	\$85,672	\$89,362	\$91,592
790	Safe Schools Officer	\$20,000	\$20,000	\$20,000	\$20,000
800	Athletics & Activities	\$154,372	\$156,183	\$158,575	\$178,276
	Targeted Services	\$28,078	\$24,238	\$33,500	\$35,180
Sub-Total Middle School		\$7,895,813	\$8,133,217	\$8,817,530	\$9,164,386

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$124,461	\$128,325	\$164,322	\$168,482
260/009	All Instructional Programs & Subs	\$234,244	\$199,016	\$242,574	\$255,494
044	Workers Compensation	\$17,198	\$20,284	\$24,720	\$24,720
	Salaries/Benefits K-5	\$1,221,659	\$1,179,901	\$1,265,780	\$1,390,596
007	Kindergarten Supplies	\$580	\$600	\$0	\$600
201	Communication Skills Supplies	\$2,100	\$1,798	\$1,500	\$4,100
202	Mathematics Supplies	\$7,670	\$8,962	\$9,000	\$9,000
203	Art Supplies	\$1,435	\$1,353	\$1,500	\$1,500
210	Social Studies Supplies	\$2,085	\$2,456	\$10,200	\$2,300
211	Natural Science Supplies	\$1,626	\$12,441	\$1,500	\$1,500
216	Title I & Title I ARRA	\$90,080	\$111,713	\$105,108	\$105,108
217	Basic Skills	\$56,187	\$41,102	\$61,414	\$76,124
219	LEP	\$20,435	\$39,683	\$67,469	\$49,469
221	Homebound	\$0	\$1,541	\$1,725	\$1,725
224	Staff Development	\$8,307	\$12,680	\$9,054	\$8,800
226	Library	\$70,504	\$71,033	\$89,711	\$100,091
227	Audio Visual Supplies	\$880	\$942	\$1,000	\$1,000
229	Curriculum Development	\$0	\$0	\$0	\$3,393
240	Safety Patrol	\$1,093	\$1,064	\$1,120	\$1,120
275	Operation of Plant	\$227,423	\$230,105	\$273,056	\$302,658
401	Speech Therapy	\$82,567	\$105,766	\$111,163	\$114,013
402	Mild Moderate Handicapped	\$67,995	\$70,979	\$92,337	\$81,457
403	Moderate Severe Handicapped	\$85	\$78	\$150	\$0
407	Learning Disabilities	\$176,415	\$149,958	\$144,497	\$206,757
408	EBD	\$99,451	\$118,511	\$109,991	\$111,781
410	Other Health Disabilities	\$43,578	\$43,810	\$63,993	\$66,363
411	Autism	\$13,771	\$80,528	\$120,333	\$91,093
412	Early Childhood	\$27,980	\$27,832	\$27,640	\$29,190
420-422	Special Ed Support	\$42,481	\$13,604	\$54,741	\$45,045
456	General Music	\$67,568	\$71,411	\$74,081	\$95,491
503/505	Phy Ed & Health	\$59,262	\$62,475	\$70,198	\$92,568
570	Gifted Education	\$250	\$346	\$211,355	\$215,675
720	Health Services	\$62,556	\$65,950	\$68,026	\$68,771
730	Psychologists	\$31,618	\$32,946	\$34,932	\$80,067
740	Social Workers	\$16,333	\$17,156	\$21,039	\$41,304
	Targeted Services	\$25,032	\$38,765	\$45,583	\$9,898
Sub-Total Parkside		\$2,904,905	\$2,965,114	\$3,580,812	\$3,857,253

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$157,093	\$159,498	\$164,614	\$169,504
260/009	All Instructional Programs & Subs	\$244,468	\$225,757	\$227,646	\$258,147
044	Workers Compensation	\$17,198	\$20,284	\$24,720	\$24,720
	Salaries/Benefits K-5	\$1,374,223	\$1,401,810	\$1,469,522	\$1,611,492
007	Kindergarten Supplies	\$2,324	\$2,460	\$2,500	\$2,400
201	Communication Skills Supplies	\$1,456	\$893	\$1,000	\$1,000
202	Mathematics Supplies	\$6,635	\$7,571	\$7,000	\$7,000
203	Art Supplies	\$0	\$44	\$0	\$0
210	Social Studies Supplies	\$1,928	\$859	\$20,000	\$900
211	Natural Science Supplies	\$3,975	\$14,024	\$1,000	\$1,000
217	Basic Skills	\$66,493	\$73,285	\$83,356	\$84,916
219	LEP	\$40,152	\$9,843	\$1,052	\$15,642
224	Staff Development	\$6,640	\$5,575	\$8,100	\$6,600
226	Library	\$57,774	\$59,542	\$54,669	\$68,709
227	Audio Visual Supplies	\$580	\$1,845	\$1,000	\$1,500
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$214,715	\$215,402	\$227,118	\$236,104
401	Speech Therapy	\$47,731	\$44,846	\$43,739	\$45,059
402	Mild Moderate Handicapped	\$36,239	\$38,161	\$40,782	\$42,002
403	Moderate Severe Handicapped	\$2,136	\$0	\$0	\$0
404	Physically Impaired	\$20,064	\$15,452	\$11,213	\$14,863
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$94,334	\$96,792	\$98,603	\$107,203
408	EBD	\$50,652	\$52,238	\$43,882	\$45,042
410	Other Health Disabilities	\$13,807	\$0	\$0	\$0
411	Autism	\$0	\$0	\$0	\$0
412	Developmentally Delayed	\$8,332	\$10,624	\$1,596	\$1,596
416	Severely Multiply Impaired	\$8,571	\$0	\$0	\$0
420-422	Special Ed Support	\$22,002	\$29,026	\$15,619	\$1,949
456	General Music	\$71,141	\$74,357	\$81,161	\$93,981
503/505	Phy Ed & Health	\$74,926	\$76,245	\$78,699	\$94,609
720	Health Services	\$42,528	\$49,948	\$50,342	\$50,792
730	Psychologists	\$20,384	\$21,587	\$17,072	\$33,575
740	Social Workers	\$12,482	\$8,780	\$9,173	\$200
Sub-Total Hanover		\$2,720,980	\$2,716,749	\$2,785,178	\$3,020,505

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$141,290	\$131,748	\$145,900	\$149,904
260/009	All Instructional Programs & Subs	\$179,177	\$204,361	\$253,036	\$231,684
044	Workers Compensation	\$14,286	\$22,820	\$27,810	\$27,810
	Salaries/Benefits K-5	\$929,258	\$1,030,377	\$1,057,472	\$1,122,222
007	Kindergarten Supplies	\$0	\$0	\$400	\$0
201	Communication Skills Supplies	\$669	\$3,021	\$1,500	\$0
202	Mathematics Supplies	\$12,853	\$7,175	\$11,000	\$11,000
203	Art Supplies	\$1,141	\$907	\$1,000	\$500
210	Social Studies Supplies	\$575	\$165	\$500	\$0
211	Natural Science Supplies	\$2,344	\$9,394	\$1,000	\$1,000
216	Title I & Title I ARRA	\$65,984	\$90,592	\$74,633	\$74,633
217	Basic Skills	\$84,366	\$43,460	\$29,270	\$72,250
219	LEP	\$32,958	\$68,221	\$71,940	\$59,530
221	Homebound	\$0	\$0	\$500	\$500
224	Staff Development	\$5,928	\$4,397	\$8,200	\$7,400
226/227	Library /Audio Visual Supplies	\$42,207	\$56,379	\$54,707	\$57,847
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$162,562	\$184,024	\$186,325	\$192,283
401	Speech Therapy	\$76,163	\$56,073	\$58,474	\$60,054
402	Mild Moderate Handicapped	\$138,776	\$125,793	\$156,859	\$155,709
403	Moderate Severe Handicapped	\$59	\$118	\$48,699	\$49,819
404	Physically Impaired	\$5,607	\$0	\$0	\$0
405	Deaf	\$0	\$0	\$100	\$100
407	Learning Disabilities	\$82,240	\$73,654	\$80,803	\$85,343
408	EBD	\$33,915	\$57,520	\$57,523	\$58,353
410	Other Health Disabilities	\$1,799	\$0	\$100	\$100
411	Autism	\$0	\$142	\$0	\$0
412	Developmentally Delayed	\$43,014	\$44,400	\$869	\$869
420-422	Special Ed Support	\$15,853	\$14,778	\$29,671	\$8,293
455/456	Instrumental/General Music	\$39,048	\$41,746	\$47,618	\$51,528
503/505	Phy Ed & Health	\$27,269	\$28,384	\$38,987	\$134,067
570	Gifted Education	\$0	\$0	\$300	\$100
720	Health Services	\$45,981	\$48,734	\$49,736	\$42,196
730	Psychologists	\$31,533	\$32,848	\$35,532	\$37,592
740	Social Workers	\$18,355	\$37,326	\$39,402	\$40,182
090	Montrose Early Childhood Center	\$8,069	\$11,633	\$15,700	\$16,328
	Targeted Services	\$2,295	\$1,799	\$4,474	\$4,474
Sub-Total Montrose		\$2,245,573	\$2,431,989	\$2,590,040	\$2,753,670

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$152,624	\$157,496	\$163,709	\$167,069
260/009	All Instructional Programs & Subs	\$251,580	\$242,926	\$257,729	\$253,845
044	Workers Compensation	\$6,375	\$25,355	\$30,900	\$30,900
	Salaries/Benefits K-5	\$1,187,913	\$1,255,697	\$1,397,738	\$1,581,438
201	Communication Skills Supplies	\$1,345	\$3,099	\$2,000	\$2,758
202	Mathematics Supplies	\$3,268	\$24,543	\$12,000	\$12,000
203	Art Supplies	\$1,062	\$1,429	\$1,500	\$1,500
211	Natural Science Supplies	\$872	\$18,252	\$6,452	\$5,000
216	Title I & Title I ARRA	\$52,739	\$108,973	\$113,754	\$113,754
217	Basic Skills	\$37,228	\$46,573	\$49,319	\$77,999
219	LEP	\$16,686	\$46,237	\$49,500	\$41,590
224	Staff Development	\$9,192	\$8,431	\$12,000	\$11,000
226	Library	\$26,919	\$17,182	\$16,000	\$15,000
227	Audio Visual Supplies	\$986	\$0	\$3,500	\$2,500
229	Curriculum Development	\$0	\$0	\$0	\$0
245	STEM	\$200,000	\$474	\$0	\$0
275	Operation of Plant	\$190,997	\$198,350	\$204,718	\$236,040
315	Integration	\$0	\$75,896	\$103,517	\$97,615
401	Speech Therapy	\$67,540	\$88,889	\$92,268	\$94,588
402	Mild Moderate Handicapped	\$47,588	\$37,692	\$43,780	\$44,850
403	Moderate Severe Handicapped	\$24,526	\$0	\$0	\$0
407	Learning Disabilities	\$148,732	\$178,248	\$194,801	\$163,071
408	EBD	\$25,316	\$25,711	\$52,860	\$54,620
411	Autism	\$167,541	\$61,204	\$57,560	\$62,680
412	Developmentally Delayed	\$2,653	\$0	\$0	\$0
420-422	Special Ed Support	\$76,314	\$110,905	\$115,565	\$125,405
452	Art	\$56,534	\$57,136	\$58,544	\$61,414
456	General Music	\$82,109	\$83,755	\$85,597	\$87,727
503/505	Phy Ed & Health	\$72,274	\$44,805	\$47,282	\$50,302
570	Gifted Education/Quest Program	\$133,623	\$193,918	\$0	\$0
605	Instructional Support	\$0	\$27,507	\$0	\$0
720	Health Services	\$46,213	\$51,128	\$50,648	\$48,993
730	Psychologists	\$34,677	\$36,975	\$41,851	\$86,291
740	Social Workers	\$18,877	\$19,970	\$34,226	\$45,956
	Targeted Services	\$0	\$0	\$404	\$404
Sub-Total Tatanka		\$3,144,302	\$3,248,756	\$3,299,722	\$3,576,309

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$32,417	\$32,681	\$82,760	\$84,820
260/009	All Instructional Programs & Subs	\$149,381	\$120,636	\$144,508	\$142,164
044	Workers Compensation	\$9,991	\$15,213	\$18,540	\$18,540
	Salaries/Benefits K-5	\$858,003	\$718,805	\$750,214	\$935,238
009	General Supplies	\$2,400	\$1,967	\$4,050	\$6,332
205	Mathematics Supplies	\$5,514	\$5,491	\$5,500	\$6,000
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$1,458	\$1,165	\$3,500	\$3,500
217	Basic Skills	\$9,476	\$35,099	\$10,110	\$52,580
219	LEP	\$6,580	\$0	\$0	\$7,310
221	Homebound	\$394	\$0	\$0	\$0
224	Staff Development	\$5,126	\$6,981	\$6,000	\$6,500
226	Library	\$33,302	\$18,570	\$15,500	\$15,900
229	Curriculum Development	\$0	\$0	\$0	\$0
236	Science	\$1,940	\$7,435	\$1,000	\$1,000
240	Safety Patrol	\$402	\$0	\$600	\$600
275	Operation of Plant	\$85,383	\$76,217	\$85,475	\$87,617
401	Speech Therapy	\$41,999	\$42,982	\$44,000	\$45,210
402	Mild Moderate Handicapped	\$48,866	\$41,013	\$44,251	\$45,461
407	Learning Disabilities	\$52,806	\$28,329	\$30,013	\$30,793
408	EBD	\$25,893	\$27,365	\$28,385	\$29,155
411	Autism	\$32,841	\$13,894	\$41,873	\$20,933
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$4,648	\$11,020	\$11,968	\$0
456	General Music	\$0	\$60,175	\$60,184	\$0
503/505	Phy Ed & Health	\$39,280	\$41,311	\$42,963	\$55,913
550	Social Sciences	\$0	\$0	\$5,170	\$0
570	Gifted Education	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$67,543	\$0	\$0
720	Health Services	\$23,597	\$25,298	\$36,692	\$36,962
730	Psychologists	\$13,844	\$14,385	\$15,480	\$16,740
740	Social Workers	\$4,160	\$4,474	\$4,163	\$21,093
	Targeted Services	\$8,554	\$3,509	\$5,212	\$5,212
Sub-Total Discovery		\$1,498,253	\$1,421,558	\$1,498,111	\$1,675,573

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$155,644	\$156,144	\$160,818	\$164,418
260/009	All Instructional Programs & Subs	\$290,176	\$274,221	\$332,514	\$352,790
044	Workers Compensation	\$21,497	\$25,358	\$30,900	\$30,900
	Salaries/Benefits K-5	\$1,736,421	\$1,748,729	\$1,742,242	\$1,962,052
201	Communication Skills Supplies	\$7,408	\$1,201	\$1,500	\$1,500
202	Mathematics Supplies	\$18,059	\$11,464	\$10,000	\$5,000
203	Art Supplies	\$2,173	\$1,656	\$1,800	\$1,500
210	Social Studies Supplies	\$2,812	\$0	\$10,000	\$3,000
211	Natural Science Supplies	\$4,324	\$16,479	\$5,000	\$1,500
216	Title I	\$71,247	\$0	\$99,805	\$99,805
217	Basic Skills	\$48,374	\$54,235	\$46,831	\$60,481
219	LEP	\$16,265	\$0	\$0	\$15,640
221	Homebound	\$1,152	\$3,169	\$3,170	\$3,170
224	Staff Development	\$11,508	\$13,759	\$15,000	\$19,100
226	Library	\$119,312	\$90,831	\$84,927	\$77,942
227	Audio Visual Supplies	\$1,546	\$2,817	\$1,410	\$1,340
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$333,769	\$232,614	\$319,450	\$330,314
401	Speech Therapy	\$88,954	\$96,373	\$100,786	\$105,716
402	Mild Moderate Handicapped	\$35,875	\$52,947	\$38,589	\$39,739
403	Moderate Severe Handicapped	\$169,954	\$190,041	\$158,834	\$169,299
404	Physically Impaired	\$6,658	\$23,557	\$5,269	\$0
407	Learning Disabilities	\$70,151	\$110,907	\$90,756	\$122,566
408	EBD	\$223,245	\$234,347	\$290,003	\$247,188
410	Other Health Disabilities	\$22,057	\$0	\$0	\$0
411	Autism	\$169,722	\$210,440	\$210,988	\$230,448
416	Severely Multiply Impaired	\$22,731	\$0	\$0	\$0
420-422	Special Ed Support	\$70,647	\$73,121	\$94,838	\$65,198
456	General Music	\$62,056	\$63,465	\$83,790	\$80,935
503/505	Phy Ed & Health	\$104,290	\$88,502	\$103,885	\$110,920
570	Gifted Education	\$0	\$0	\$0	\$0
720	Health Service	\$50,809	\$54,479	\$56,600	\$56,590
730	Psychologists	\$34,968	\$36,976	\$41,751	\$43,981
740	Social Workers	\$36,710	\$56,139	\$58,347	\$59,752
	Targeted Services	\$0	\$1,451	\$1,818	\$1,818
Sub-Total Northwinds		\$4,010,516	\$3,925,423	\$4,201,621	\$4,464,602

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

GENERAL FUND 01

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$45,861	\$30,388	\$34,500	\$73,550
349	PCB/Fuel/Other Hazards	\$8,218	\$12,895	\$16,500	\$20,200
352	Environmental Management	\$65,561	\$44,756	\$75,100	\$76,600
358	Asbestos	\$41,941	\$21,080	\$3,900	\$4,200
363	Fire/Life Code Compliance	\$55,696	\$32,729	\$34,600	\$35,250
Sub-Total Health & Safety		\$217,277	\$141,847	\$164,600	\$209,800
Facilities - 05					
850	District Wide Facilities	\$735,050	\$678,792	\$635,844	\$601,230
110	Data Processing	\$58,749	\$139,554	\$144,581	\$173,361
370	Rentals & Operating Leases	\$73,722	\$75,276	\$73,722	\$76,276
810	Operations & Maintenance	\$450,168	\$428,369	\$431,150	\$485,491
267	Buffalo High School	\$31,192	\$174,720	\$107,196	\$602,324
045	Phoenix Learning Center	\$2,038	\$604	\$10,700	\$2,400
085	PRIDE Transitions	\$0	\$0	\$0	\$0
090	Montrose Early Education Center	\$50,715	\$15,216	\$4,330	\$2,950
368	Buffalo Community Middle School	\$111,402	\$65,049	\$106,470	\$82,250
501	Parkside Elementary	\$2,245	\$110,000	\$411,500	\$12,225
502	Hanover Elementary	\$21,641	\$15,449	\$12,090	\$13,800
503	Montrose Elementary	\$27,951	\$7,181	\$18,080	\$14,000
504	Tatanka Elementary	\$26,314	\$37,648	\$20,800	\$23,750
506	Discovery Elementary	\$38,720	\$48,550	\$42,730	\$12,980
507	Northwinds Elementary	\$25,050	\$2,892	\$34,267	\$2,750
Sub-Total Facilities		\$1,654,956	\$1,799,300	\$2,053,460	\$2,105,787
Other					
252-290	OPEB	\$0	\$0	\$0	\$0
003/185	Lane Changes & Retro Benefits	\$24,894	\$346	\$800	\$175,800
042	Severance Pay	\$409,484	\$3,592	\$87,907	\$20,000
044	DW Workers Compensation	\$24,666	\$29,390	\$33,860	\$33,860
280	Reemployment	\$75,069	\$19,741	\$40,000	\$40,000
291	Retirees Insurance	\$749,408	\$304,768	\$242,571	\$423,747
605-003	Staffing Contingency	\$0	\$0	\$16,445	\$990
605-113	Iterate Staffing Travel	\$4,488	\$3,240	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$28,796	\$103,969	\$170,000	\$262,000
340	Property & Liability Insurance	\$173,967	\$131,284	\$189,828	\$196,886
345	Insurance Recovery	\$27,304	\$4,444	\$10,000	\$10,000
720	Health Services	\$0	\$0	\$0	\$11,750
790	Violence Prevention/DARE	\$0	\$66	\$2,000	\$2,000
920	Short Term Debt Cost	\$0	\$0	\$0	\$0
950	Transfers	\$0	\$16,677	\$52,818	\$0
Student Activities - 09		\$634,843	\$561,404	\$637,200	\$637,200
Sub-Total Other		\$2,152,920	\$1,178,920	\$1,493,429	\$1,824,233
Total General Fund Expenditures		\$52,145,701	\$52,122,185	\$56,220,708	\$59,328,097

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 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.

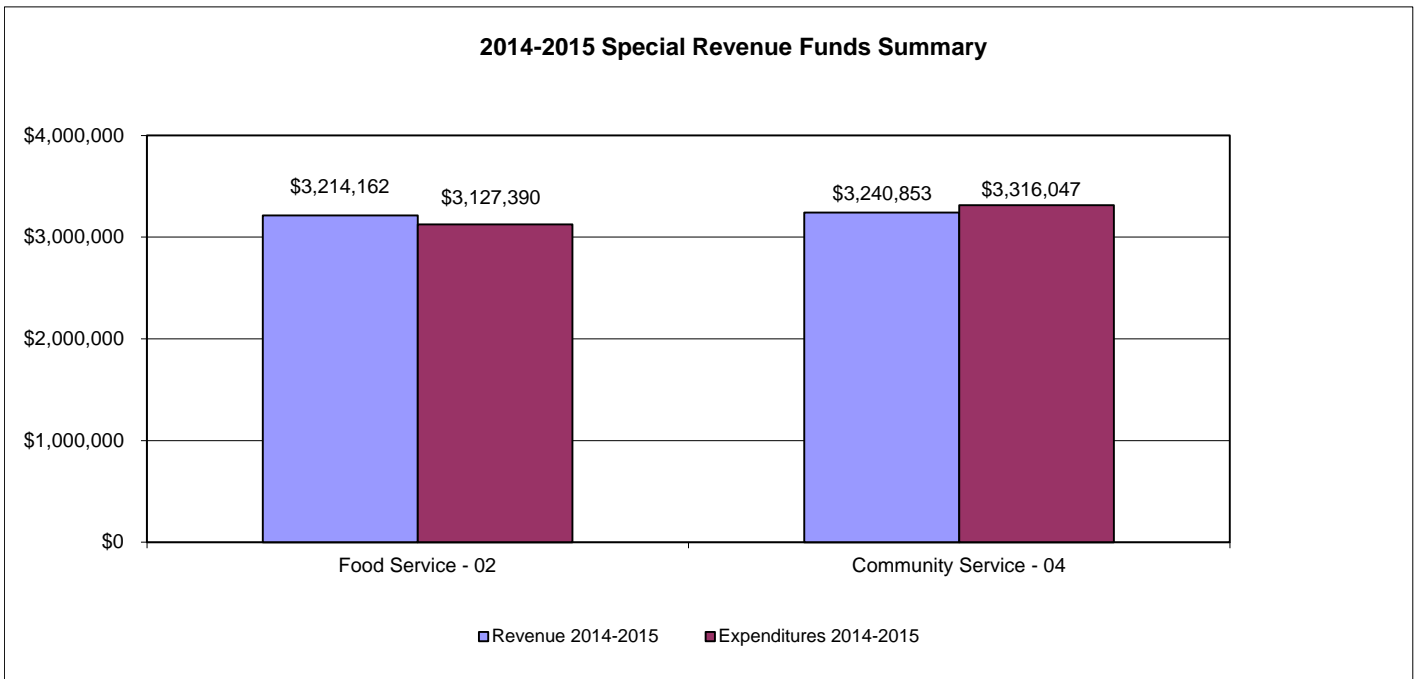
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance 6/30/13	Revenue 2013-2014	Expenditures 2013-2014	Fund Balance 6/30/14	Revenue 2014-2015	Expenditures 2014-2015	Fund Balance 6/30/15
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$0	\$2,871,397	\$2,871,397	\$0	\$3,214,162	\$3,127,390	\$86,772
Community Service - 04	\$189,342	\$3,524,960	\$3,581,076	\$133,226	\$3,240,853	\$3,316,047	\$58,032
Total	\$189,342	\$6,396,357	\$6,452,473	\$133,226	\$6,455,015	\$6,443,437	\$144,804

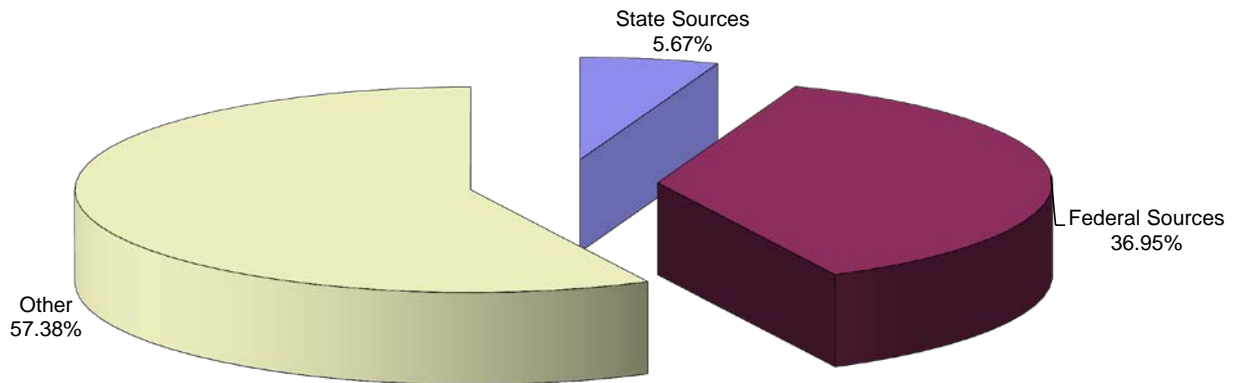


**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

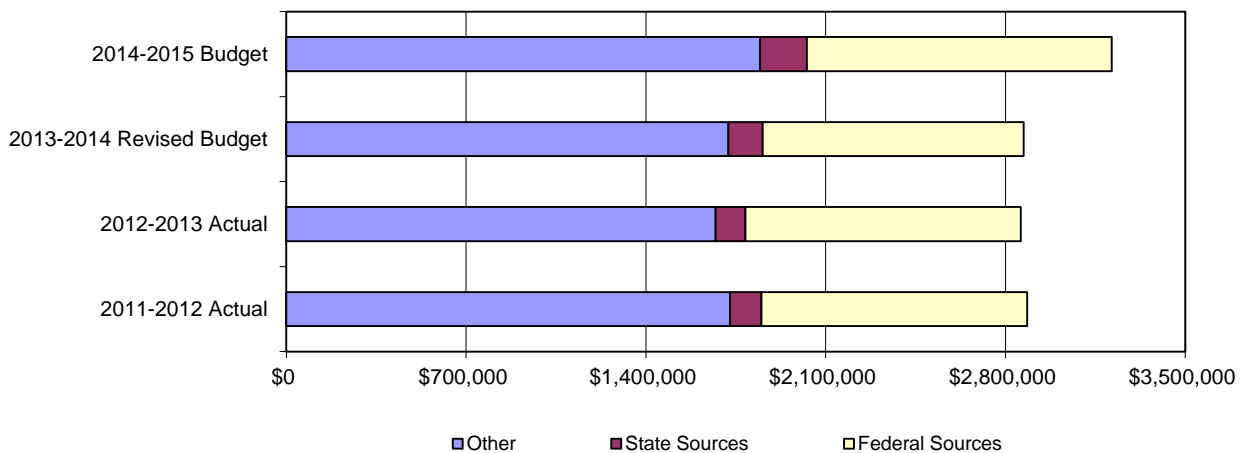
FOOD SERVICE FUND 02 - REVENUE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget	Amount Change	% Change
State Sources	\$121,177	\$115,874	\$133,219	\$182,225	\$49,006	36.79%
Federal Sources	\$1,035,178	\$1,072,365	\$1,016,193	\$1,187,563	\$171,370	16.86%
Other	\$1,728,086	\$1,671,378	\$1,721,985	\$1,844,374	\$122,389	7.11%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,884,441	\$2,859,617	\$2,871,397	\$3,214,162	\$342,765	11.94%

**2014-2015
Food Service Fund Revenue By Source**



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

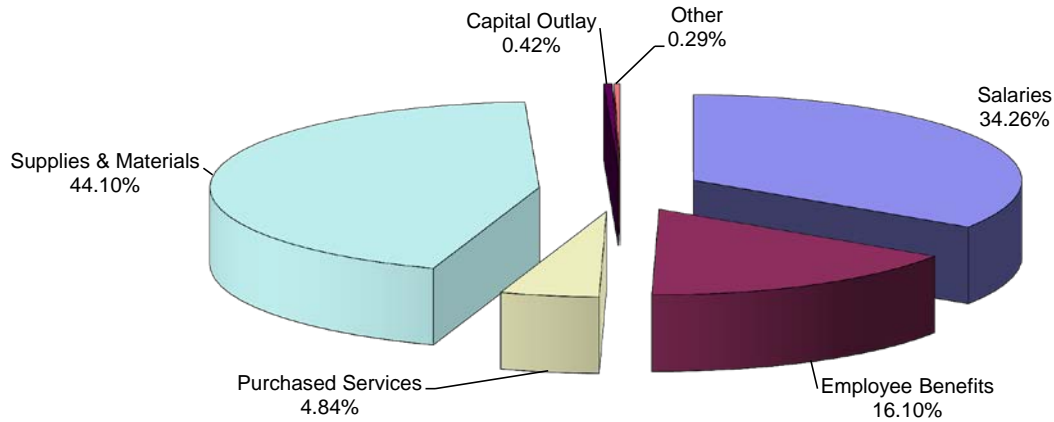


**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

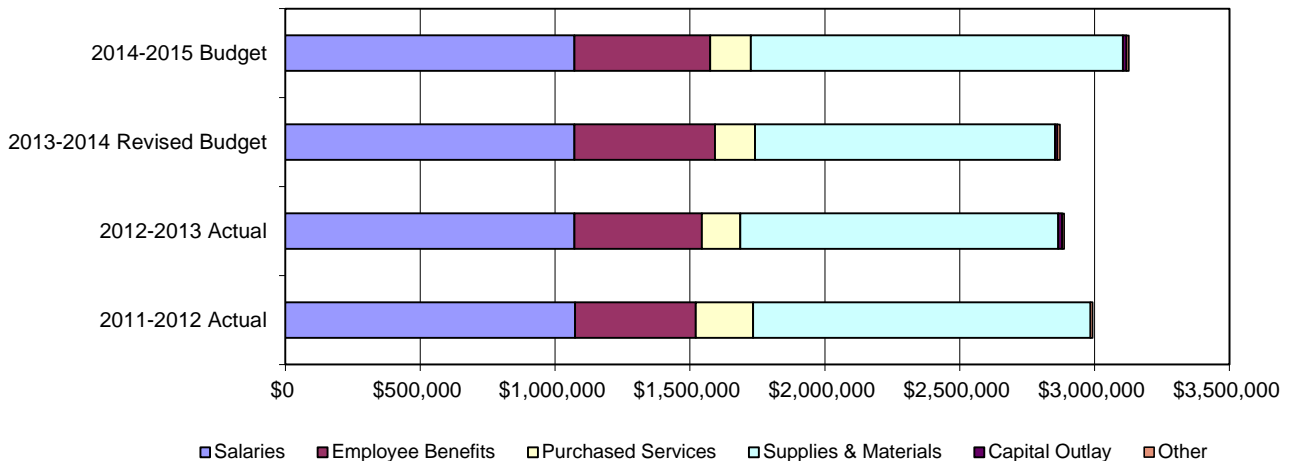
FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget	Amount Change	% Change
Salaries	\$1,074,399	\$1,071,613	\$1,071,230	\$1,071,340	\$110	0.01%
Employee Benefits	\$446,491	\$472,598	\$521,695	\$503,455	(\$18,240)	-3.50%
Purchased Services	\$212,850	\$142,400	\$147,590	\$151,325	\$3,735	2.53%
Supplies & Materials	\$1,251,342	\$1,178,494	\$1,113,182	\$1,379,270	\$266,088	23.90%
Capital Outlay	\$0	\$14,612	\$8,700	\$13,000	\$4,300	49.43%
Other	\$8,116	\$7,288	\$9,000	\$9,000	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,993,198	\$2,887,006	\$2,871,397	\$3,127,390	\$255,993	8.92%

**2014-2015
Food Service Fund Expenditures By Object**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

FOOD SERVICE - FUND 02

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	\$0	\$0	\$0	\$0
141	Student Lunch Sales	\$1,087,216	\$993,795	\$968,750	\$1,161,464
144	Adult Lunch Sales	\$19,376	\$17,228	\$15,160	\$46,000
185	Transfer Other Funds	\$0	\$16,677	\$52,818	\$0
188	Refunds	\$5,337	\$1,602	\$3,000	\$3,000
196	Sale of Equipment	\$0	\$0	\$0	\$0
300	State Lunch Aid	\$82,854	\$74,773	\$100,755	\$119,800
405	Federal Lunch Aid	\$179,518	\$185,078	\$167,746	\$154,908
472	Federal Free & Reduced	\$549,857	\$542,233	\$581,013	\$703,876
473	Federal Commodity Rebate	\$53,109	\$22,559	\$22,000	\$20,000
474	Federal Commodities	\$97,413	\$169,219	\$138,000	\$140,000
631	Bond Proceeds	\$0	\$0	\$0	\$0
Sub-Total Lunch - 701		\$2,074,680	\$2,023,164	\$2,049,242	\$2,349,048
Breakfast - 705					
141	Student Breakfast Sales	\$70,347	\$77,816	\$101,390	\$27,810
142	Ala Carte Sales	\$56,264	\$48,791	\$44,050	\$0
144	Adult Breakfast Sales	\$756	\$575	\$610	\$700
312	State Breakfast Aid	\$32,275	\$34,420	\$28,460	\$62,425
476	Federal Breakfast Aid	\$152,837	\$151,993	\$105,710	\$168,779
Sub-Total Breakfast - 705		\$312,480	\$313,595	\$280,220	\$259,714
Other - 703 & 707					
142	Ala Carte Sales	\$449,468	\$418,496	\$464,135	\$539,400
143	Milk Sales	\$0	\$34,252	\$30,072	\$24,000
150	Auxiliary -Community Rel.	\$7,330	\$2,274	\$2,000	\$2,000
160	Auxillary-School Related	\$31,993	\$59,871	\$40,000	\$40,000
300	Kindergarten Milk State	\$6,047	\$6,682	\$4,004	\$0
475	Kindergarten Milk Federal	\$2,444	\$1,284	\$1,724	\$0
Sub-Total Other - 703 & 707		\$497,281	\$522,859	\$541,935	\$605,400
Total Food Service Revenue		\$2,884,441	\$2,859,618	\$2,871,397	\$3,214,162

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

FOOD SERVICE - FUND 02

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$78,729	\$80,275	\$82,700	\$84,000
005	Clerical Salaries	\$26,504	\$27,519	\$17,200	\$25,000
006	Skilled Trade	\$616,186	\$638,555	\$668,580	\$496,600
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$55,000
026	Unskilled Temporary	\$11,814	\$14,035	\$13,550	\$13,550
041	Life Insurance	\$2,282	\$2,122	\$2,200	\$2,500
042	Severance Pay	\$0	\$0	\$0	\$0
043	Hospitalization	\$177,014	\$196,816	\$222,714	\$149,000
044	Workers Compensation	\$40,263	\$47,053	\$70,000	\$70,000
046	State Retirement Contribution	\$51,521	\$55,008	\$54,860	\$39,750
047	Income Protection	\$283	\$284	\$300	\$300
061	Non Licensed FICA	\$50,928	\$52,850	\$54,655	\$39,500
235	Dental Insurance	\$5,942	\$6,037	\$6,100	\$6,100
250	403b Match	\$1,300	\$1,300	\$1,500	\$1,500
252	OPEB ARC Contributions	\$0	\$0	\$0	\$0
290	OPEB ARC Excess	\$0	\$0	\$0	\$0
299	Other Benefits	\$300	\$0	\$0	\$0
101	Contracted Services/Debit System	\$6,566	\$5,204	\$5,725	\$6,000
102	Audit Expense	\$2,500	\$0	\$2,940	\$3,000
106	Cert. Travel & Fees	\$132	\$349	\$1,000	\$2,000
110	Postage	\$841	\$782	\$600	\$600
111	Telephone	\$27	\$398	\$600	\$600
113	Travel	\$3,369	\$3,057	\$1,000	\$2,200
115/116	Advertising/Printing	\$685	\$742	\$925	\$925
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	\$32,542	\$20,847	\$30,000	\$30,000
169	Equipment	\$0	\$13,612	\$6,500	\$10,000
201	Supplies	\$45,489	\$36,549	\$45,000	\$35,000
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$6,500	\$6,500
205	Offices Supplies	\$106	\$470	\$500	\$500
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

FOOD SERVICE - FUND 02

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$8,116	\$7,265	\$8,000	\$8,000
306	Miscellaneous	\$0	\$23	\$0	\$0
313	Credit Card Fees	\$31,715	\$28,421	\$33,000	\$33,000
491	Federal Commodities	\$97,413	\$169,219	\$160,000	\$160,000
511	Food	\$435,429	\$509,949	\$460,000	\$700,000
512	Milk	\$143,760	\$161,600	\$142,450	\$155,420
521	Remodeling	\$59,293	\$0	\$0	\$0
Sub-Total Lunch - 701		\$2,077,550	\$2,226,841	\$2,239,099	\$2,221,545
Breakfast - 705					
006	Skilled Trade	\$96,708	\$99,335	\$100,000	\$301,510
041	Life Insurance	\$265	\$267	\$205	\$205
043	Hospitalization	\$25,042	\$28,564	\$36,073	\$100,000
046	State Retirement Contribution	\$7,011	\$7,202	\$7,530	\$24,750
061	Non License FICA	\$6,660	\$6,801	\$7,000	\$24,750
235	Dental Insurance	\$855	\$855	\$860	\$900
101	Contracted Services/Debit System	\$252	\$0	\$0	\$0
125	Repairs & Maintenance	\$0	\$0	\$0	\$0
169	Equipment	\$0	\$1,000	\$0	\$0
201	Supplies	\$6,874	\$51	\$2,000	\$11,850
205	Office Supplies	\$0	\$0	\$0	\$0
304	Dues & Fees/Training	\$0	\$0	\$1,000	\$1,000
313	Credit Card Fees	\$1,277	\$2,149	\$1,150	\$5,000
511	Food	\$97,879	\$84,296	\$55,000	\$118,000
512	Milk	\$31,618	\$0	\$24,500	\$52,000
Sub-Total Breakfast - 705		\$274,442	\$230,521	\$235,318	\$639,965

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

FOOD SERVICE - FUND 02

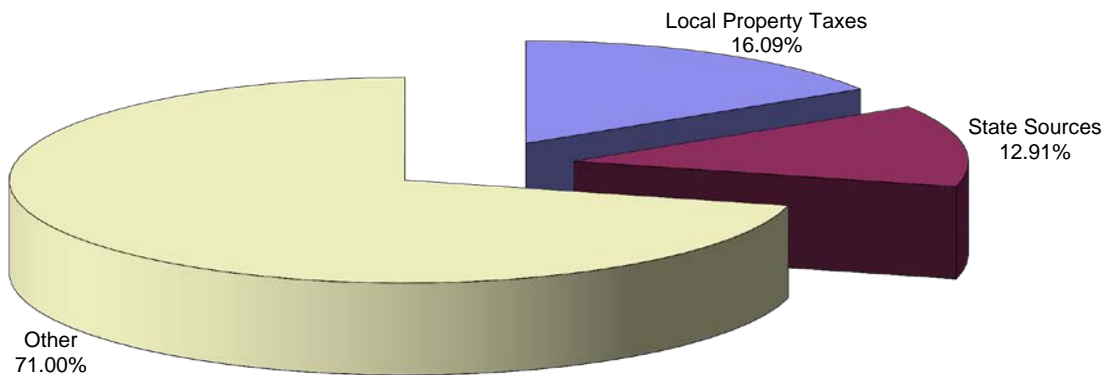
		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
Food Service Expenditures					
Other- 707					
006	Skilled Trade	\$183,811	\$149,993	\$127,200	\$88,680
026	Unskilled Temporary	\$5,647	\$6,901	\$7,000	\$7,000
041	Life Insurance	\$616	\$455	\$460	\$500
043	Hospitalization	\$48,511	\$43,928	\$37,212	\$22,000
046	State Retirement Contribution	\$13,398	\$11,205	\$9,770	\$10,250
061	Non Licensed FICA	\$13,402	\$11,048	\$9,356	\$10,250
235	Dental Insurance	\$898	\$803	\$900	\$1,200
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$4,933	\$6,363	\$1,000	\$1,000
169	Equipment	\$0	\$0	\$2,200	\$3,000
201	Supplies	\$18,463	\$5,091	\$4,000	\$3,000
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$8,718	\$14,089	\$9,650	\$7,000
511	Food	\$319,934	\$179,770	\$175,000	\$100,000
512	Milk	\$22,876	\$0	\$13,232	\$12,000
Sub-Total Other - 707		\$641,206	\$429,644	\$396,980	\$265,880
Total Food Service Expenditures		\$2,993,198	\$2,887,006	\$2,871,397	\$3,127,390

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

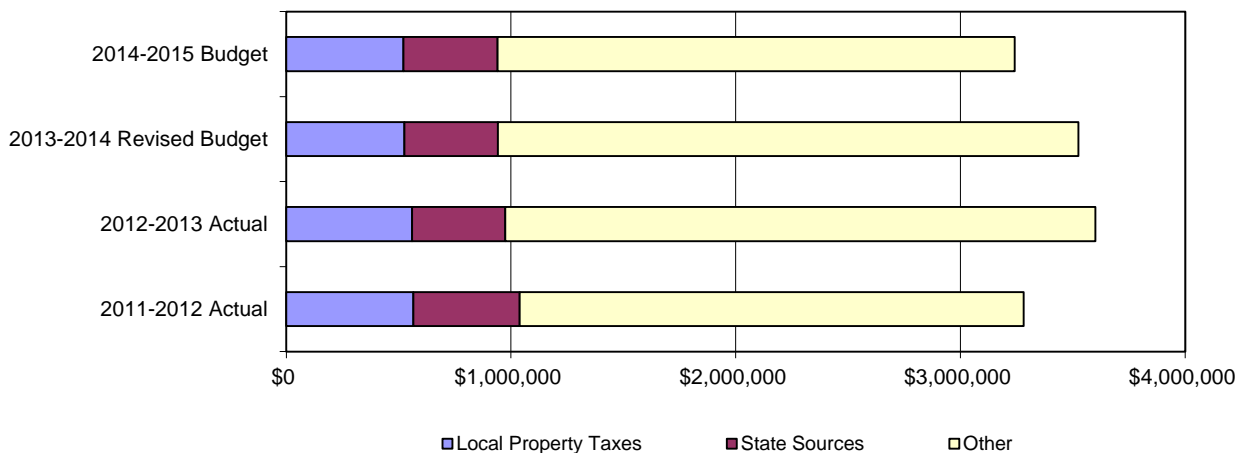
COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget	Amount Change	% Change
Local Property Taxes	\$564,988	\$559,403	\$525,484	\$521,384	(\$4,100)	-0.78%
State Sources	\$473,696	\$415,223	\$415,866	\$418,315	\$2,449	0.59%
Other	\$2,241,650	\$2,626,001	\$2,583,610	\$2,301,154	(\$282,456)	-10.93%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,280,334	\$3,600,627	\$3,524,960	\$3,240,853	(\$284,107)	-8.06%

**2014-2015
Community Service Fund Revenue By Source**



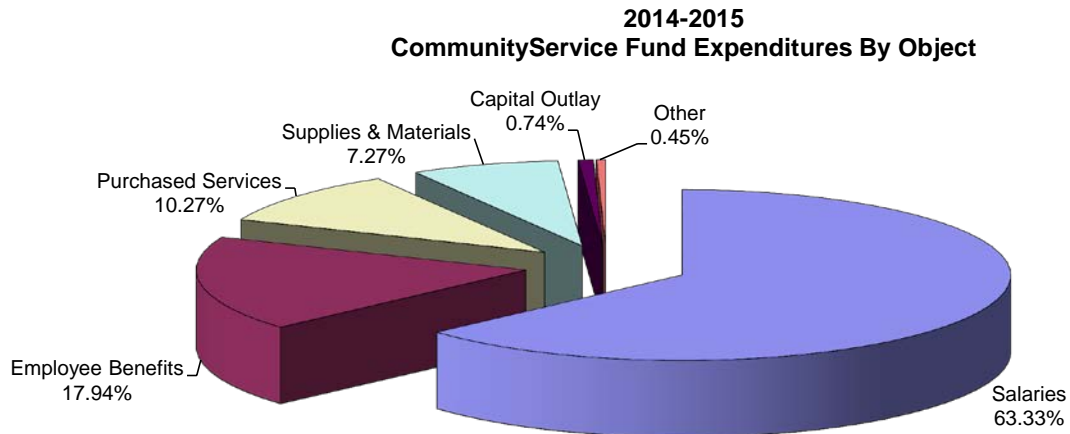
Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



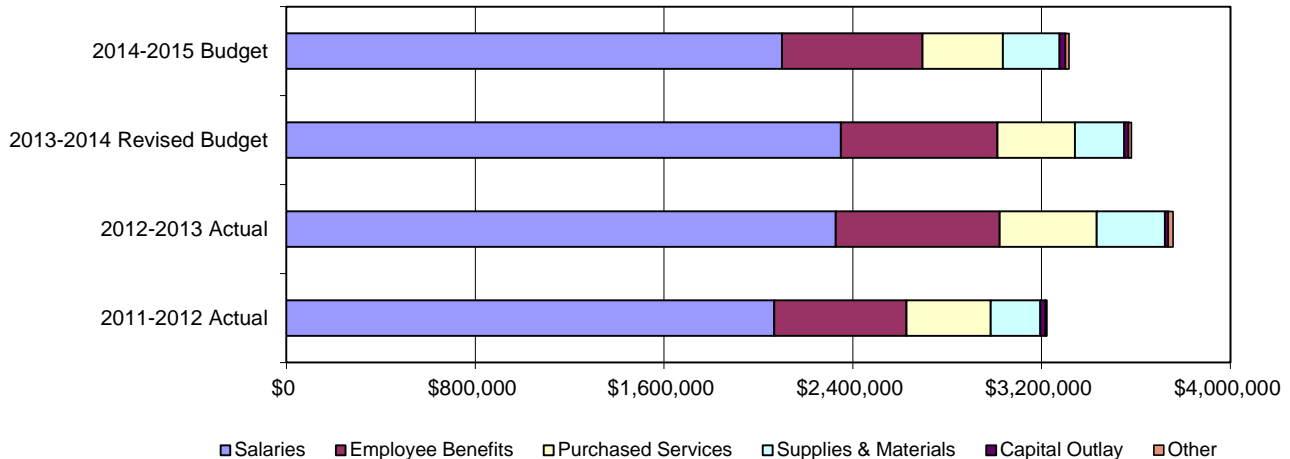
**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget	Amount Change	% Change
Salaries	\$2,067,781	\$2,327,735	\$2,349,192	\$2,100,083	(\$249,109)	-10.60%
Employee Benefits	\$560,142	\$694,462	\$663,424	\$594,844	(\$68,580)	-10.34%
Purchased Services	\$356,736	\$411,888	\$328,210	\$340,670	\$12,460	3.80%
Supplies & Materials	\$209,759	\$288,446	\$209,600	\$241,100	\$31,500	15.03%
Capital Outlay	\$21,954	\$14,294	\$18,500	\$24,500	\$6,000	32.43%
Other	\$6,468	\$20,357	\$12,150	\$14,850	\$2,700	22.22%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,222,841	\$3,757,182	\$3,581,076	\$3,316,047	(\$265,029)	-7.40%



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

COMMUNITY SERVICE - FUND 04

		2011-2012 Actual	2012-2013 Actual	2013-2014 Revised Budget	2014-2015 Budget
Community Service Revenue					
340	Non Public School	\$25,581	\$24,948	\$25,000	\$25,000
501	General Comm Ed	\$305,816	\$312,417	\$243,212	\$247,412
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$0	\$0	\$34,000	\$31,000
505	Aquatics	\$51,474	\$60,639	\$60,000	\$61,000
507	Driver's Education BTW	\$102,428	\$109,693	\$110,000	\$110,000
508	Driver's Education Classroom	\$28,950	\$30,675	\$35,000	\$35,000
510	Adults with Disabilities	\$82,697	\$83,830	\$84,000	\$83,000
520	Adult Basic Education	\$79,157	\$75,583	\$78,400	\$78,000
570	KidKare	\$1,013,569	\$1,034,224	\$1,001,800	\$1,070,800
570	Little KidKare	\$2,600	\$164,562	\$195,000	\$250,000
571	ADED Kindergarten	\$284,490	\$431,181	\$415,000	\$0
580	Early Childhood Family Education	\$424,300	\$404,601	\$404,837	\$401,837
582	School Readiness	\$233,741	\$232,277	\$221,663	\$215,360
583	Preschool Screening	\$24,725	\$22,930	\$28,945	\$28,945
585	Youth Development	\$488,370	\$502,370	\$469,103	\$480,499
590	Facility Use	\$132,436	\$110,697	\$119,000	\$123,000
Total Community Service Revenue		\$3,280,334	\$3,600,627	\$3,524,960	\$3,240,853

Community Service Expenditures					
350	Non Public	\$25,581	\$23,760	\$25,000	\$25,000
501	General Community Education	\$286,110	\$285,491	\$273,340	\$286,500
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$43,999	\$46,121	\$31,320	\$31,320
505	Aquatics	\$66,052	\$66,487	\$66,700	\$65,600
507	Driver's Education BTW	\$110,076	\$102,604	\$104,800	\$111,300
508	Driver's Education Classroom	\$33,905	\$21,950	\$33,100	\$29,500
510	Adults with Disabilities	\$74,404	\$88,048	\$84,000	\$83,000
520	Adult Basic Education	\$77,444	\$75,460	\$78,400	\$78,400
570	KidKare	\$908,661	\$960,533	\$946,200	\$1,016,840
570	Little KidKare	\$13,516	\$352,083	\$246,000	\$350,200
571	ADED Kindergarten	\$317,808	\$411,454	\$425,922	\$0
580	Early Childhood Family Education	\$444,994	\$455,276	\$422,450	\$401,362
582	School Readiness	\$241,992	\$254,086	\$230,000	\$224,800
583	Preschool Screening	\$34,489	\$32,409	\$25,900	\$25,400
585	Youth Development	\$407,457	\$450,510	\$464,194	\$460,825
590	Facility Use	\$136,354	\$130,910	\$123,750	\$126,000
Total Community Service Expenditures		\$3,222,841	\$3,757,181	\$3,581,076	\$3,316,047

Other Funds

07 Debt Service Fund

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

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

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

16 Alternative Facilities Fund

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

18 HRA Trust Fund

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

45 OPEB Trust Fund

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

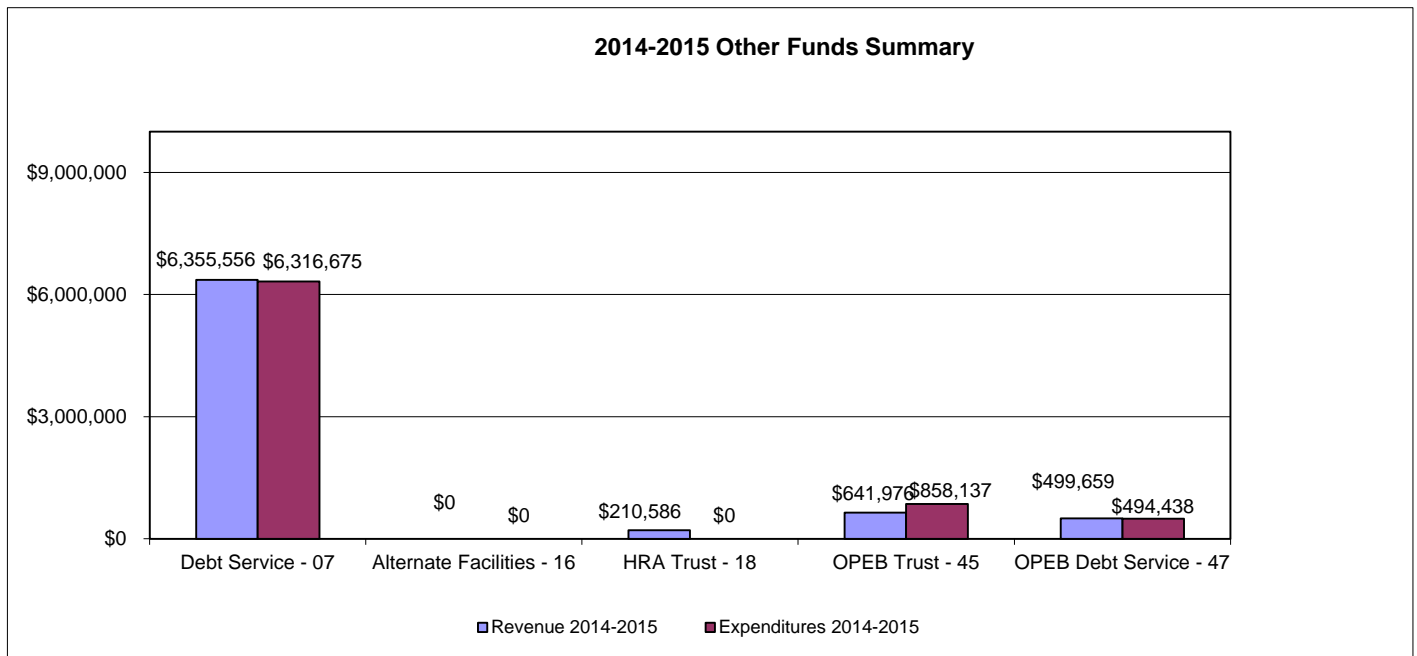
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/13	Revenue 2013-2014	Expenditures 2013-2014	Fund Balance 6/30/14	Revenue 2014-2015	Expenditures 2014-2015	Fund Balance 6/30/15
		Unaudited	Unaudited		Budget	Budget	
Debt Service - 07	\$1,479,653	\$6,459,577	\$6,437,506	\$1,501,724	\$6,355,556	\$6,316,675	\$1,540,605
Alternate Facilities - 16	\$2,359,387	\$1,342	\$2,360,729	\$0	\$0	\$0	\$0
HRA Trust - 18	\$253,626	\$139,809	\$0	\$393,435	\$210,586	\$0	\$604,021
OPEB Trust - 45	\$12,935,766	\$1,735,058	\$1,056,654	\$13,614,170	\$641,976	\$858,137	\$13,398,009
OPEB Debt Service - 47	\$77,209	\$516,091	\$494,438	\$98,862	\$499,659	\$494,438	\$104,083
Total	\$17,105,641	\$8,851,877	\$10,349,327	\$15,608,191	\$7,707,777	\$7,669,250	\$15,646,718



**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

DEBT SERVICE - FUND 07

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$6,225,645	\$6,527,027	\$6,331,435	\$6,227,114
009	Fiscal Disparities	\$83,902	\$86,390	\$86,500	\$86,500
092	Interest Income	\$4,596	\$7,512	\$7,500	\$7,800
200/300	Other State Revenues	\$382,872	\$36,446	\$34,142	\$32,883
229	Disparity Reduction Agent	\$0	\$0	\$0	\$1,259
631	Sale of Bonds Proceeds	\$35,053,747	\$113,860	\$0	\$0
Total Debt Service Revenue		\$41,750,762	\$6,771,235	\$6,459,577	\$6,355,556
Debt Service Expenditures					
710	Payments on Bonds	\$4,215,000	\$4,365,000	\$4,670,000	\$4,660,000
720	Interest on Bonds	\$2,493,765	\$3,207,925	\$1,763,506	\$1,652,675
790	Service Charges	\$228,838	\$2,213	\$4,000	\$4,000
920	Bond Refunding Payments	\$0	\$33,935,000	\$0	\$0
Total Debt Service Expenditures		\$6,937,603	\$41,510,137	\$6,437,506	\$6,316,675

**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2011-2012	2012-2013	2013-2014	
		Actual	Actual	Revised	2014-2015
				Budget	Budget
Alternative Facilities Revenue					
092	Interest Income	\$0	\$1,176	\$1,342	\$0
631	Bond Proceeds	\$0	\$3,957,400	\$0	\$0
Total Alternative Facilities Revenue		\$0	\$3,958,576	\$1,342	\$0
Alternative Facilities Expenditures					
305/340	Professional Fees/Insurance	\$0	\$246,737	\$77,758	\$0
520	Building Improvements	\$0	\$1,173,504	\$2,282,971	\$0
305/910	Building Construction	\$0	\$178,948	\$0	\$0
Total Alternative Facilities Expenditures		\$0	\$1,599,189	\$2,360,729	\$0

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

ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET

HRA TRUST - FUND 18

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$0	\$5,626	\$8,000	\$8,000
099	Miscellaneous Revenue	\$0	\$248,000	\$131,809	\$202,586
Total HRA Revenue		\$0	\$253,626	\$139,809	\$210,586
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
2014-2015 BUDGET**

OPEB TRUST - FUND 45

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$306,759	\$1,220,661	\$1,511,884	\$405,000
616	Retiree Contributions	\$0	\$241,977	\$223,174	\$236,976
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$306,759	\$1,462,638	\$1,735,058	\$641,976
OPEB Trust Expenditures					
220	Health Insurance	\$0	\$547,959	\$590,343	\$569,624
230	Life Insurance	\$0	\$10,253	\$9,915	\$9,108
235	Dental Insurance	\$0	\$30,994	\$37,621	\$37,072
251	Contributions to H.S.A.	\$0	\$503,255	\$418,775	\$242,333
Total OPEB Trust Expenditures		\$0	\$1,092,461	\$1,056,654	\$858,137

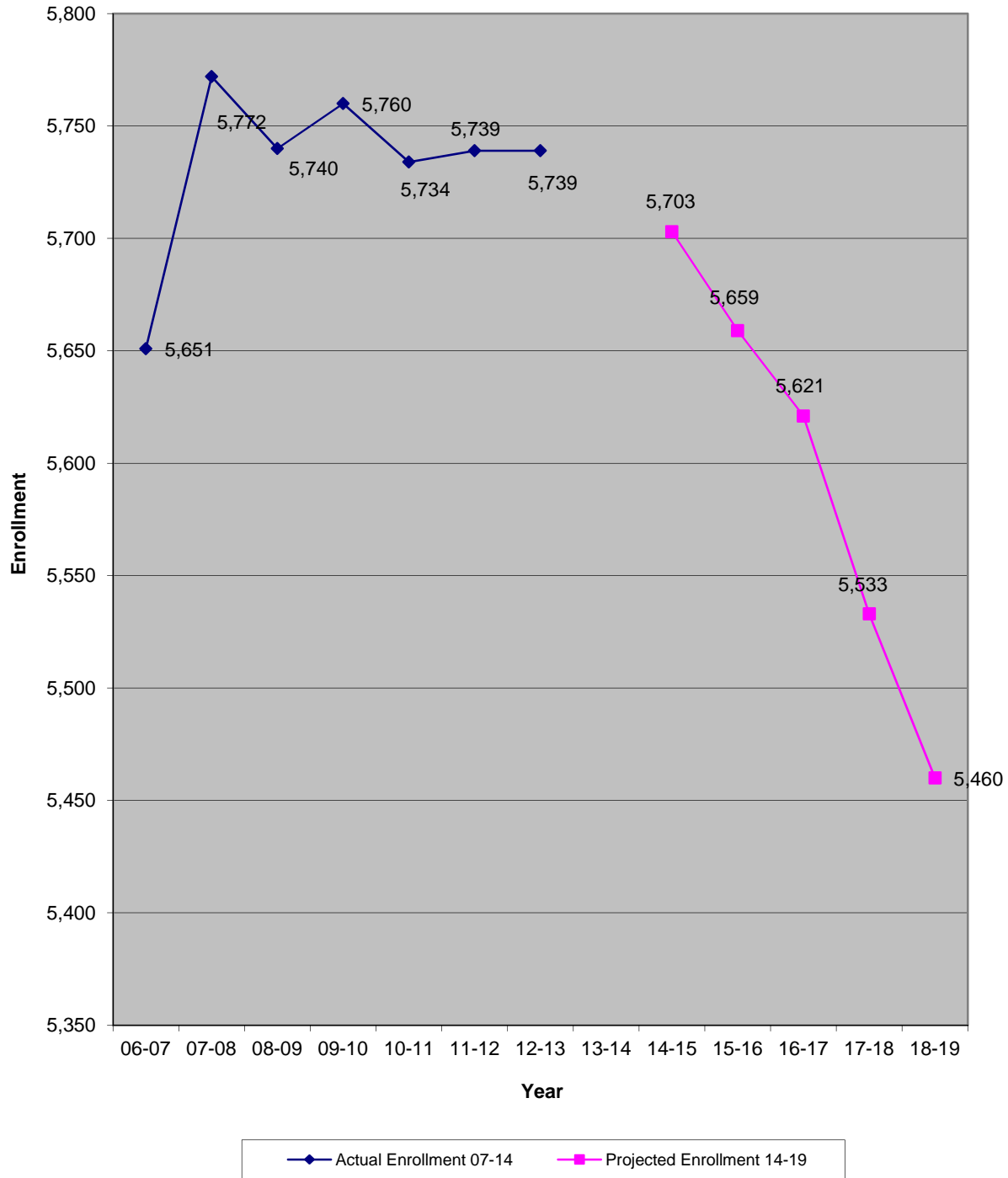
**ISD 877 BUFFALO-HANOVER-MONTROSE
2014-2015 BUDGET**

OPEB DEBT SERVICE - FUND 47

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$484,777	\$507,758	\$505,998	\$489,566
009	Fiscal Disparities	\$6,537	\$6,898	\$6,900	\$6,900
092	Interest Income	\$97	\$410	\$400	\$400
200/300	Other State Revenues	\$29,802	\$2,840	\$2,793	\$2,690
229	Disparity Reduction Agent	\$0	\$0	\$0	\$103
Total OPEB Debt Service Revenue		\$521,213	\$517,906	\$516,091	\$499,659
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$0	\$0	\$0	\$0
720	Interest on Bonds	\$493,988	\$493,988	\$493,988	\$493,988
790	Service Charges	\$450	\$450	\$450	\$450
Total OPEB Debt Service Expenditures		\$494,438	\$494,438	\$494,438	\$494,438

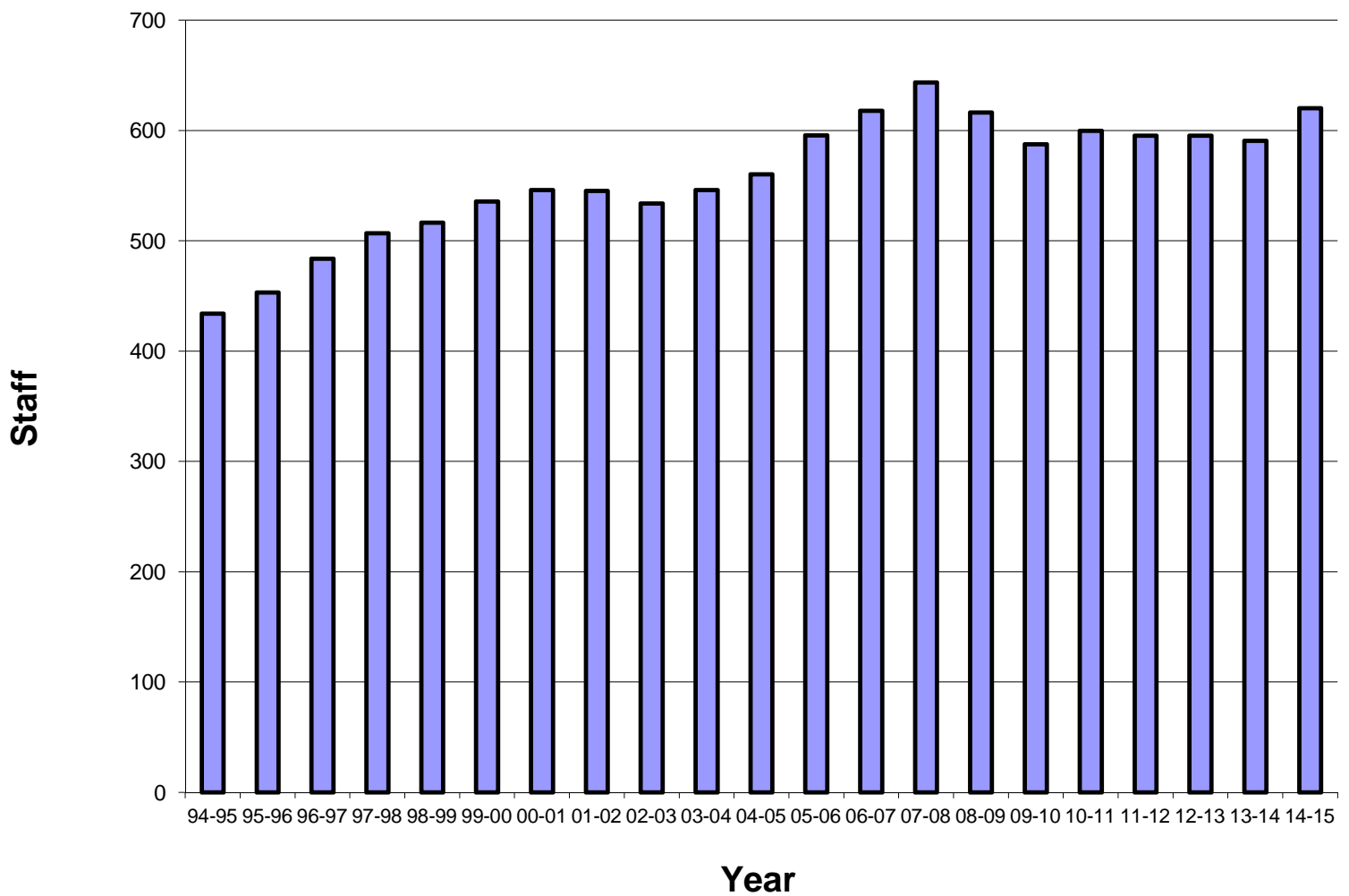
INFORMATIONAL SECTION

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



Staff FTE Comparison

July 1, 2014



DISTRICT 877 BOND AMORTIZATION SCHEDULE

	G.O. SCHOOL BUILDING REFUNDING BONDS \$20.34 MILLION		G.O. TAXABLE OPEB BOND \$10.845 MILLION		G.O. REFUNDING BOND \$31.215 MILLION		G.O. ALTERNATIVE FACILITY BOND 2013A		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2014		\$281,000.00		\$246,994		\$30,688		\$514,650	\$1,073,331
2/1/2015	\$1,460,000	\$281,000.00		\$246,994	\$85,000	\$30,688	\$3,115,000	\$514,650	\$5,733,331
8/1/2015		\$251,800.00		\$246,994		\$30,263		\$467,925	\$996,981
2/1/2016	\$1,530,000	\$251,800.00		\$246,994	\$105,000	\$30,263	\$3,175,000	\$467,925	\$5,806,981
8/1/2016		\$221,200.00		\$246,994		\$29,738		\$420,300	\$918,231
2/1/2017	\$1,590,000	\$221,200.00	\$735,000	\$246,994	\$245,000	\$29,738	\$2,400,000	\$420,300	\$5,888,231
8/1/2017		\$189,400.00		\$232,110		\$28,513		\$384,300	\$834,323
2/1/2018	\$1,655,000	\$189,400.00	\$765,000	\$232,110	\$240,000	\$28,513	\$2,480,000	\$384,300	\$5,974,323
8/1/2018		\$152,163.00		\$216,045		\$27,313		\$347,100	\$742,621
2/1/2019	\$1,720,000	\$152,162.00	\$1,670,000	\$216,045	\$180,000	\$27,313	\$1,750,000	\$347,100	\$6,062,620
8/1/2019		\$109,163.00		\$179,305		\$26,188		\$312,100	\$626,756
2/1/2020	\$1,790,000	\$109,162.00	\$1,760,000	\$179,305	\$180,000	\$26,188	\$1,825,000	\$312,100	\$6,181,755
8/1/2020		\$63,294.00		\$139,265		\$25,063		\$275,600	\$503,222
2/1/2021	\$1,885,000	\$63,294.00	\$1,855,000	\$139,265	\$170,000	\$25,063	\$1,890,000	\$275,600	\$6,303,222
8/1/2021		\$14,991.00		\$95,673		\$23,788		\$237,800	\$372,251
2/1/2022	\$585,000	\$14,991.00	\$1,960,000	\$95,673	\$165,000	\$23,788	\$3,355,000	\$237,800	\$6,437,251
8/1/2022				\$48,633		\$22,550		\$170,700	\$241,883
2/1/2023			\$1,985,000	\$48,633	\$160,000	\$22,550	\$4,180,000	\$170,700	\$6,566,883
8/1/2023						\$21,150		\$87,100	\$108,250
2/1/2024					\$2,115,000	\$21,150	\$4,355,000	\$87,100	\$6,578,250
	\$12,215,000	\$2,566,020	\$10,730,000	\$3,304,023	\$3,645,000	\$530,500	\$28,525,000	\$6,435,150	\$67,950,693

**Independent School District 877
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