



Buffalo Hanover Montrose Schools

Annual Budget 2019-2020

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Dave Wilson, Chair	Jan. 2016	Dec. 2020
Sue Lee, Vice Chair	Jan. 2006	Dec. 2020
Melissa Brings, Clerk	Jan. 2008	Dec. 2020
Laurie Raymond, Treasurer	Jan. 2012	Dec. 2020
Kenneth Ogden, Director	Mar. 2013	Dec. 2022
Amanda Reineck, Director	Jan. 2018	Dec. 2022
Bob Sansevere, Director	Sept. 2016	Dec. 2022

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

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

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Mark Mischke	Buffalo High School
Stephanie Ward	Phoenix Learning Center
Matt Lubben	Buffalo Community Middle School
Michelle Robinson	Parkside Elementary
Mat Nelson	Discovery Elementary
Brad Koltes	Hanover Elementary
Tony Steffes	Montrose Elementary School of Innovation
Don Metzler	Tatanka Elementary STEM School
Carmen Tubbs	Northwinds Elementary

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MISSION STATEMENT & OBJECTIVES

MISSION STATEMENT

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

CORE VALUES

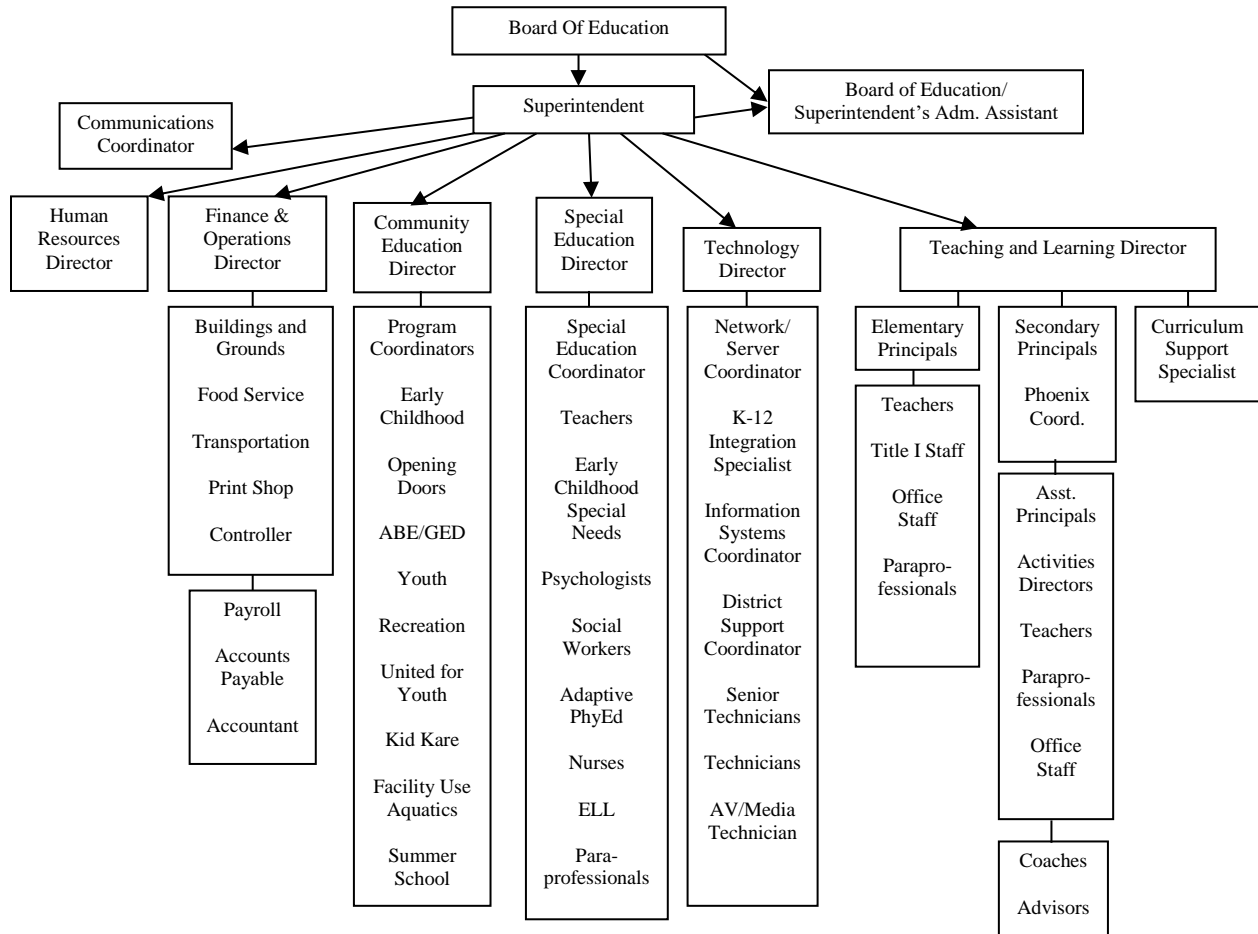
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a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

KEY EXPECTATIONS

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 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
2019-2020 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
2019-2020 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
2019-2020 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 28, 2019, the School Board approved the 2019-2020 budget assumptions for the General Fund. The School Board approved the assumptions in order to build the 2019-2020 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The assumptions were amended to include budget reductions and modifications. The approved assumptions including the budget modifications are as follows:

- ❑ \$126 increase to the General Education Aid formula (\$6,438 in total) which represents a 2% increase over the prior year
- ❑ Literacy Aid revenue
- ❑ 2.5% increase in special education revenue
- ❑ PreK-12 enrollment projection of 5,673 based on November 2018 projection
- ❑ Kindergarten projection assumes 99.5% of the students will attend the full day program
- ❑ \$189.13 board approved operating levy referendums
- ❑ Integration and Achievement Revenue
- ❑ OPEB contributions continue in 2019-20
- ❑ Includes Alternative Teacher Development program (QComp/PPD)
- ❑ Full implementation of the Long-Term Facilities Maintenance Program
- ❑ An additional \$160,000 in Special Education aid due to changes in the 2019 legislative changes
- ❑ Resets the Superintendent Contingency staffing back to 2.95 FTE to address staffing issues
- ❑ Continuation of 6.0 FTE for Class Size Reduction-includes Marketing budget and social workers
- ❑ Continuation of 6.0 FTE addition for Location Equity Revenue funding
- ❑ Salary and benefit changes based on settlements in place and market conditions for non-settled contracts
- ❑ Non-Salary, Non-Benefits Costs are estimated to increase at 0-5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ QComp (PPD) continues for 2019-20 assuming matching revenues and expenditures
- ❑ \$400,000 of fund balance assigned for technology to be spent in 2019-20
- ❑ Full implementation of the Long-Term Facilities Maintenance Program
- ❑ Teaching and Learning curriculum purchase reductions - \$150,000
- ❑ \$50 Transportation Waiver Credit program eliminated - \$24,000

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

- ❑ Hiring freeze- 5.0 FTE teachers not replaced throughout the district - \$325,000
- ❑ Postage- fewer mailings going out districtwide - \$6,000
- ❑ English Learner Teaching Position added- 1 FTE teaching position - \$65,000
- ❑ Tuition costs paid to other districts for student placements reduced - \$20,000
- ❑ Legal fees budget reduced - \$10,000
- ❑ Superintendent contingency budget reduced - \$50,000
- ❑ Supply budget reductions across all departments except Special Education - \$100,000
- ❑ Activity and gate fee increases - \$25,000
- ❑ Energy Management/Operations savings through temperature control changes and other cost containment efforts - \$55,000
- ❑ BHS clerical position reduction - \$25,000
- ❑ Reduce 10.0 FTE teaching positions to move back to Fiscal Year 2014-15 district determined class size ratios - \$650,000

FOOD SERVICE FUND

The budget plan was developed with increases in regular lunch meal prices. For the 2019-2020 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.90	\$2.80
Middle School	\$2.00	\$3.00
High School	\$2.00	\$3.00
Adult	\$2.20	\$3.85

COMMUNITY SERVICE FUND

On May 13, 2019, the preliminary Community Service budget was presented. The program continues with a similar level of programming as the prior year.

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BUDGET ASSUMPTIONS CONTINUED

HRA TRUST FUND

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

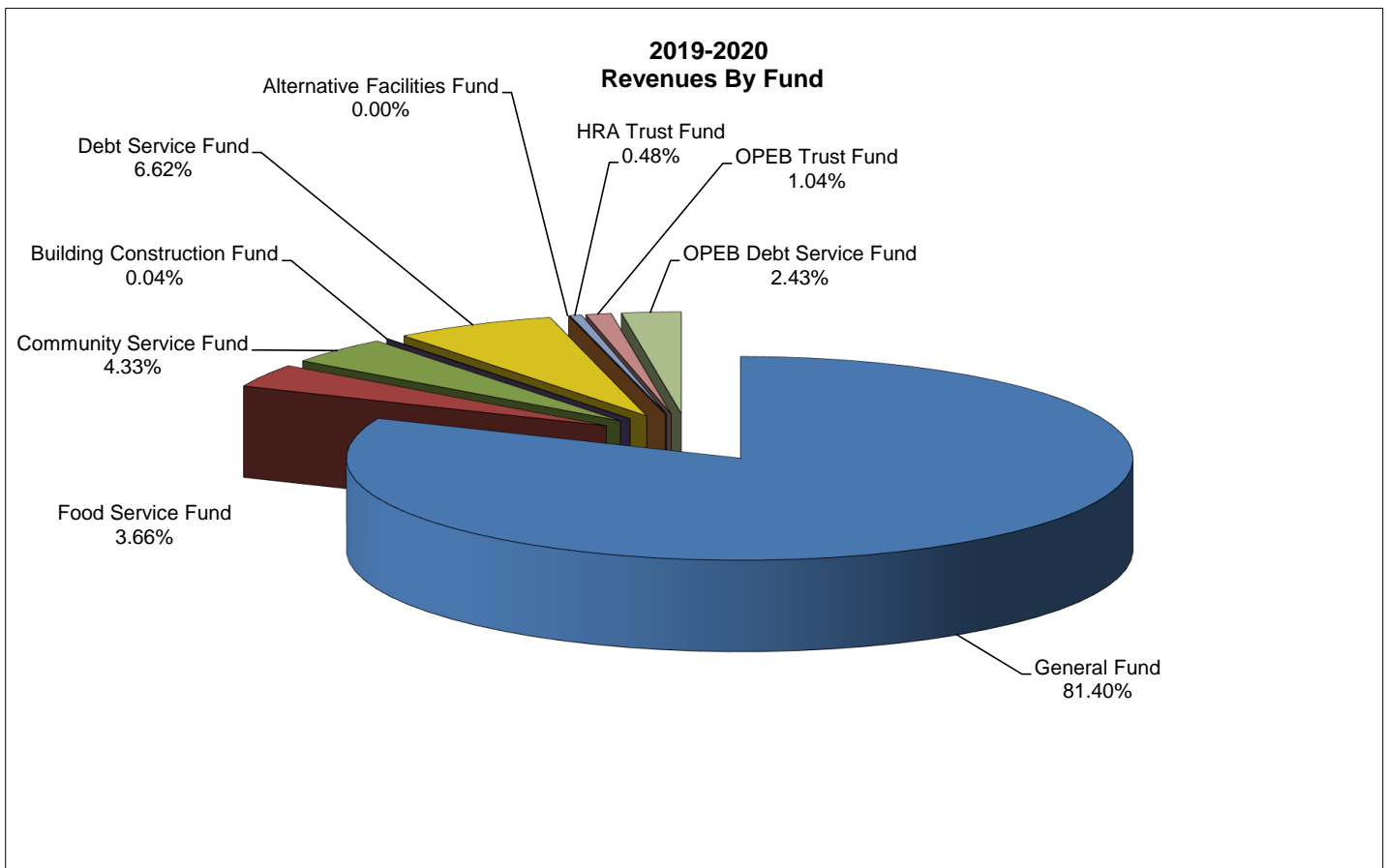
BUILDING CONSTRUCTION FUND

On November 4, 2014 voters of the school district approved a bond issue for the improvement and betterment of facilities. The funds will be used for upgrades in the following categories: Safety and Security, Deferred Maintenance, Technology, Building Additions, and Activities. The projects began in the spring of 2015 and is projected to be completed during the 2019-20 school year.

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

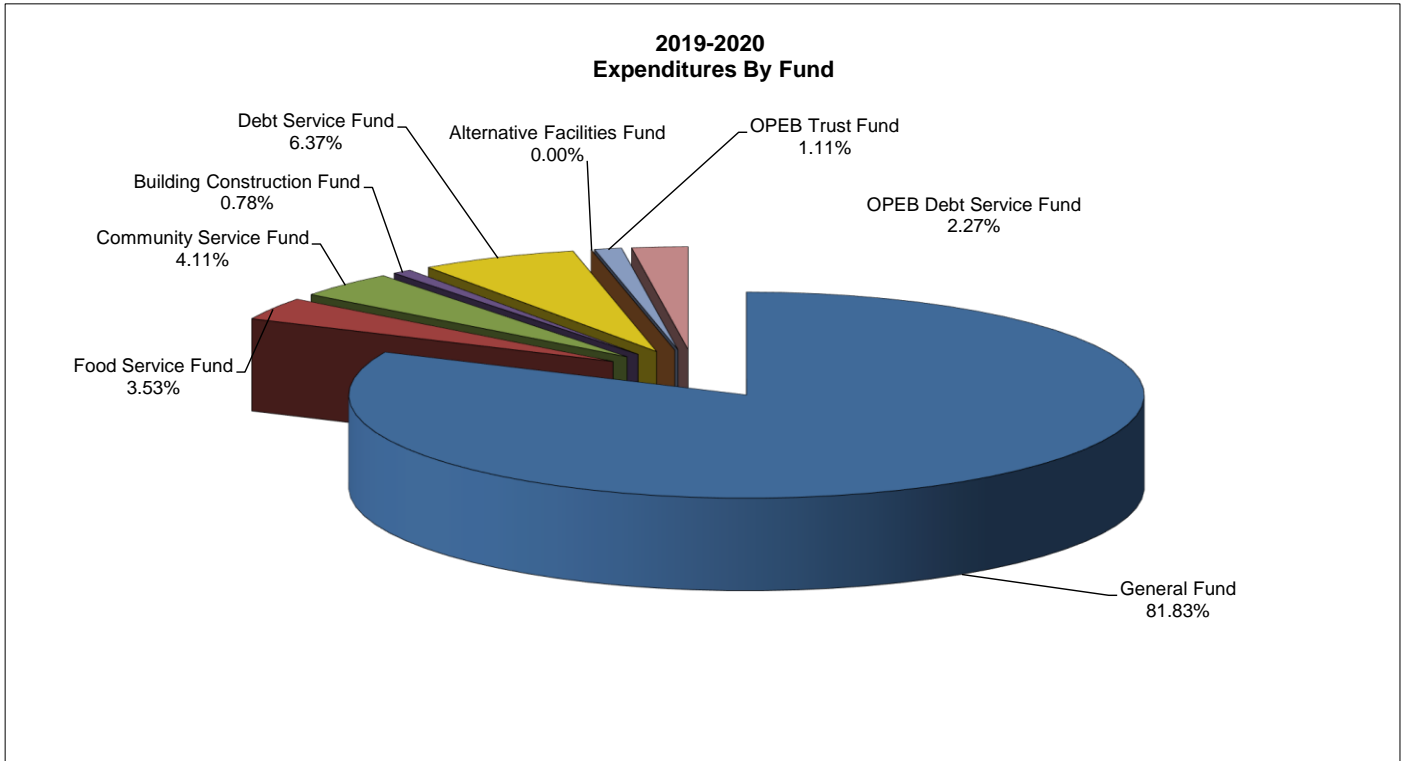
	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund	\$62,463,044	\$64,371,662	\$67,535,225	\$68,524,710
Food Service Fund	\$3,160,304	\$2,992,989	\$2,965,264	\$3,085,335
Community Service Fund	\$3,830,995	\$3,719,932	\$3,668,587	\$3,649,299
Building Construction Fund	\$513,219	\$75,661	\$119,592	\$30,525
Debt Service Fund	\$6,312,970	\$12,495,625	\$5,502,310	\$5,572,141
Alternative Facilities Fund	\$0	\$0	\$0	\$0
HRA Trust Fund	\$277,568	\$284,951	\$407,123	\$402,548
OPEB Trust Fund	\$1,228,814	\$983,849	\$710,003	\$877,423
OPEB Debt Service Fund	\$10,978,150	\$1,280,247	\$2,079,943	\$2,045,515
Total	\$88,765,064	\$86,204,916	\$82,988,047	\$84,187,496



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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund	\$62,048,814	\$65,672,888	\$70,138,465	\$71,522,695
Food Service Fund	\$2,860,198	\$3,078,907	\$3,021,828	\$3,085,180
Community Service Fund	\$3,955,605	\$3,679,357	\$3,577,702	\$3,593,153
Building Construction Fund	\$12,710,713	\$4,213,641	\$1,470,662	\$682,155
Debt Service Fund	\$6,539,922	\$6,601,799	\$11,644,207	\$5,570,498
Alternative Facilities Fund	\$0	\$0	\$0	\$0
OPEB Trust Fund	\$1,010,879	\$1,168,134	\$1,100,930	\$966,672
OPEB Debt Service Fund	\$10,915,121	\$1,229,766	\$1,971,835	\$1,986,235
Total	\$100,041,252	\$85,644,492	\$92,925,629	\$87,406,588



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.

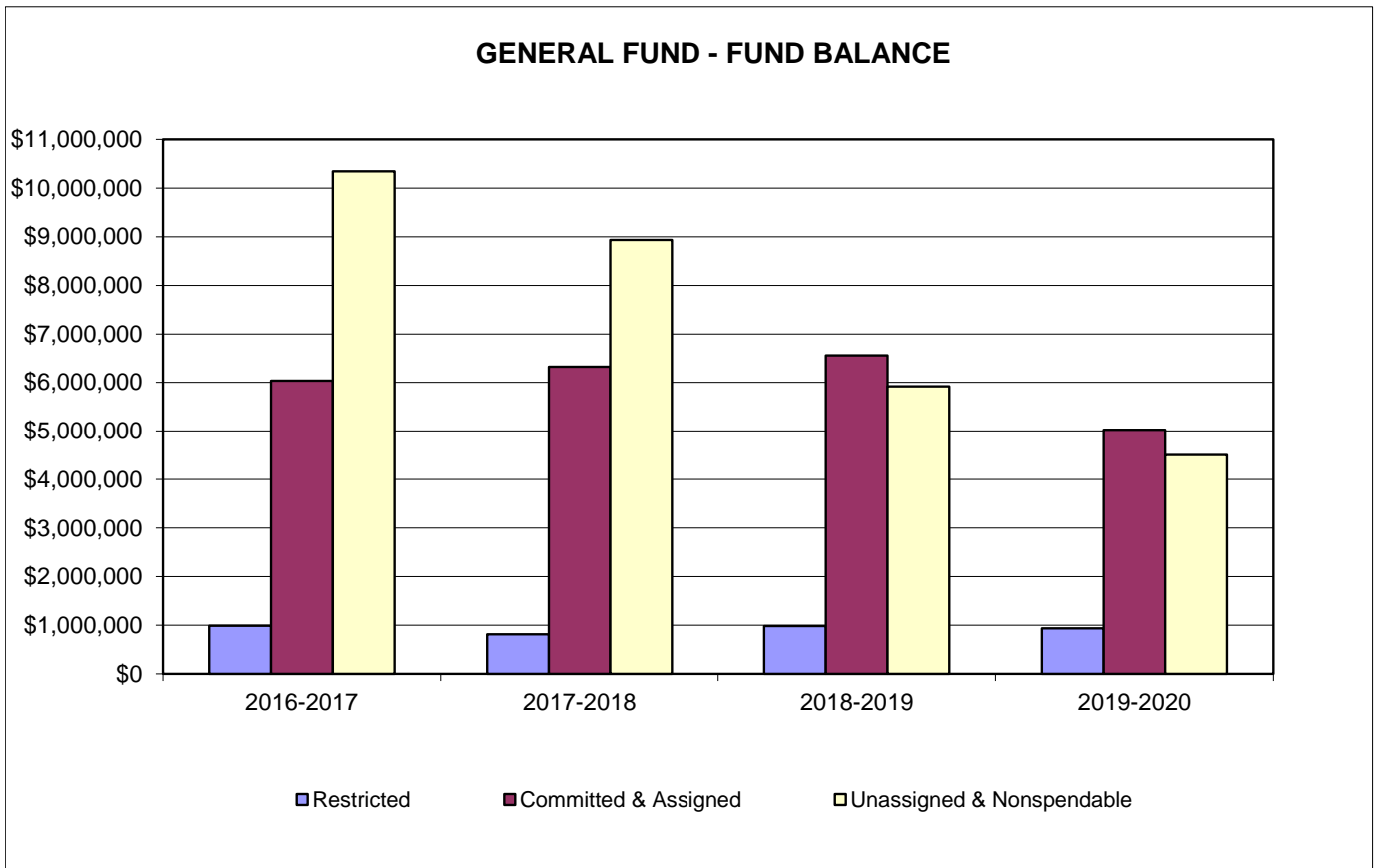
The General Fund also includes the Capital Outlay Fund, which the district accounts for separately for internal purposes. The Capital Outlay expenditures account for the health and safety programs, facility repair and maintenance.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2016-2017	2017-2018	2018-2019	2019-2020
			Projected	Projected
Fund Balance:				
Restricted	\$989,971	\$810,886	\$985,029	\$936,392
Committed & Assigned	\$6,037,929	\$6,324,280	\$6,561,147	\$5,025,341
Unassigned & Nonspendable	\$10,343,061	\$8,934,570	\$5,920,320	\$4,506,779
Total Fund Balance	\$17,370,961	\$16,069,736	\$13,466,496	\$10,468,512
Total General Fund Expenditures	\$62,048,814	\$65,672,888	\$70,138,465	\$71,522,695

Unassigned Fund Balance as a % of Total Expenditures	16.67%	13.60%	8.44%	6.30%
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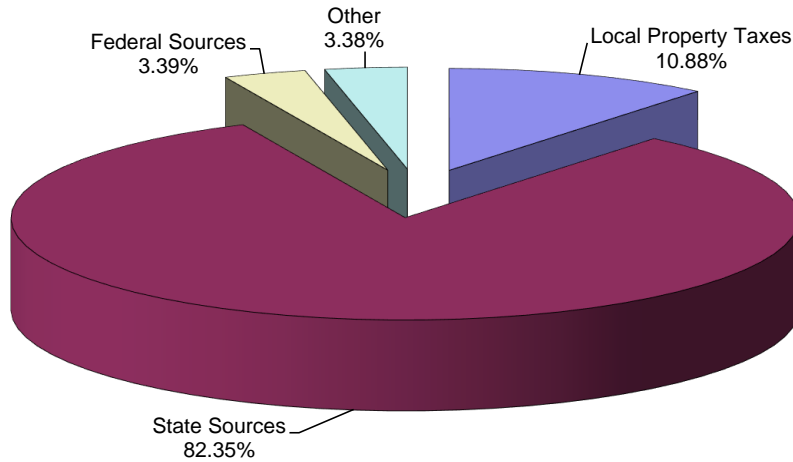


**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

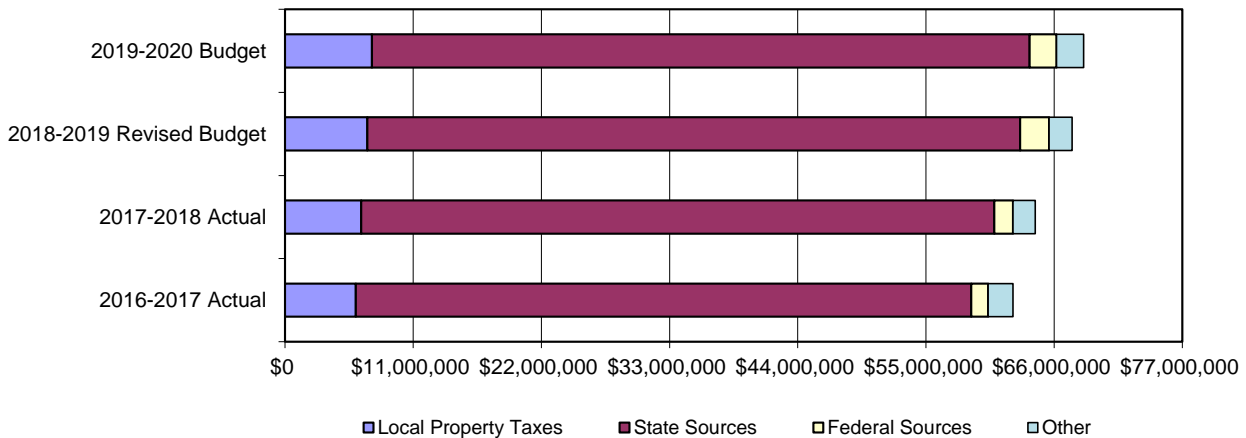
GENERAL FUND 01 - REVENUE SUMMARY

	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget	Amount Change	% Change
Local Property Taxes	\$6,083,981	\$6,528,647	\$7,068,705	\$7,457,205	\$388,500	5.50%
State Sources	\$52,807,325	\$54,339,704	\$56,020,570	\$56,431,359	\$410,789	0.73%
Federal Sources	\$1,445,879	\$1,599,381	\$2,482,865	\$2,322,773	(\$160,092)	-6.45%
Other	\$2,125,859	\$1,903,930	\$1,963,085	\$2,313,373	\$350,288	17.84%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$62,463,044	\$64,371,662	\$67,535,225	\$68,524,710	\$989,485	1.47%

**2019-2020
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$3,889,249	\$4,039,311	\$4,270,684	\$4,526,378
111	Property Taxes - Health & Safety - 05	\$48,365	(\$81,323)	\$0	\$0
111	Long Term Facilities Maint. Levy - 05	\$668,292	\$1,018,916	\$1,281,242	\$1,359,780
302-001	Property Taxes - Lease Levy - 05	\$475,141	\$470,507	\$442,175	\$436,007
335-111	Alt Teaching Q Comp Levy	\$431,234	\$458,314	\$467,946	\$530,130
342-111	Property Taxes - Safe Schools	\$226,567	\$235,458	\$227,795	\$226,047
830-111	Property Taxes - Career Tech	\$148,608	\$166,585	\$161,153	\$161,153
835-111	Property Taxes - Deferred Maint - 05	\$0	\$0	\$0	\$0
005	Property Taxes - Re-Employment	\$138	\$2,352	\$19,413	\$19,413
009	Fiscal Disparities	\$77,612	\$79,733	\$79,734	\$79,734
210	County Apportionment	\$84,993	\$85,563	\$85,563	\$85,563
189	Misc County Tax Revenue	\$33,782	\$53,231	\$33,000	\$33,000
112	Property Tax Shift	\$0	\$0	\$0	\$0
Sub-Total Property Tax & County Revenue		\$6,083,981	\$6,528,647	\$7,068,705	\$7,457,205
Tuition, Fees & Admissions					
211	Parking Fees	\$65,897	\$65,438	\$65,479	\$91,129
202/050/203	Admission & Student Activity Revenue	\$405,902	\$404,145	\$392,566	\$396,495
180	Third Party Billings	\$98,588	\$55,508	\$90,000	\$100,000
Sub-Total Tuition, Fees & Admissions		\$570,387	\$525,091	\$548,045	\$587,624
Other Local Revenue					
130	Interest Revenue	\$142,721	\$232,835	\$228,179	\$223,816
093	Transportation Rent - 05	\$98,400	\$106,600	\$98,400	\$98,400
181	Rental Fees	\$59,394	\$40,516	\$72,365	\$73,089
021	Revenue from Other Districts	\$99,745	\$58,377	\$69,757	\$70,519
096/601	Donations	\$68,335	\$45,526	\$71,493	\$73,065
096	Donations - Fund 05	\$0	\$2,960	\$2,959	\$2,959
097	E Rate Revenue	\$104,596	\$0	\$0	\$0
188	Retiree Contributions	\$104,132	\$31,769	\$80,981	\$372,471
610	Sales Tax	\$13,061	\$14,382	\$14,000	\$14,000
099/339	Misc Local Revenue	\$94,742	\$50,270	\$45,286	\$61,286
099	Misc Revenue - 05	\$41,807	\$43,307	\$0	\$0
099	Student Activities - 09	\$692,245	\$719,013	\$688,371	\$692,895
205	Shop Receipts	\$24,168	\$18,993	\$24,000	\$24,000
206	Band Receipts	\$1,902	\$2,297	\$3,000	\$3,000
207	Art Receipts	\$3,799	\$0	\$3,000	\$3,000
209	Home Ec Receipts	\$576	\$47	\$0	\$0
195	Insurance Recovery	\$5,407	\$11,947	\$5,000	\$5,000
369	Arts Mag Grant/OOSS/CMJTS/SHIP	\$0	\$0	\$0	\$0
Sub-Total Other Local Revenue		\$1,555,030	\$1,378,839	\$1,406,791	\$1,717,500

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$204,545	\$223,603	\$240,317	\$204,966
211	General Education Aid	\$38,621,631	\$39,239,626	\$40,110,890	\$40,487,197
302-211	Operating Capital	\$463,050	\$464,031	\$467,814	\$464,979
302-211	Operating Capital - 05	\$927,667	\$931,882	\$937,032	\$931,354
306-211	Staff Development	\$769,678	\$782,724	\$801,536	\$811,561
313-211	Integration	\$370,781	\$370,446	\$377,857	\$396,220
317-211	Basic Skills	\$1,067,362	\$1,028,604	\$1,173,257	\$962,766
330-211	Learning & Development	\$1,276,871	\$1,256,096	\$1,266,943	\$1,256,483
320-300	American Indian Education	\$25,668	\$26,811	\$27,518	\$28,950
335-211	Alt Teaching Q Comp	\$1,071,279	\$1,048,741	\$1,009,852	\$975,042
388-211	Gifted & Talented	\$82,461	\$82,219	\$82,541	\$81,938
212	Literacy Aid	\$326,934	\$334,388	\$322,881	\$322,881
312	Shared Time	\$12,253	\$4,854	\$9,920	\$9,920
227	Abatement Aid	\$2,686	\$3,635	\$4,761	\$4,761
229	Disparity Reduction	\$532	\$511	\$537	\$537
234	Hmstd Mkt Value Credit	\$22,808	\$20,985	\$21,860	\$21,860
258	Mobile Hmstd Mkt Value Credit	\$220	\$0	\$20	\$0
302-300	Equity Aid - 05	\$26,757	\$28,010	\$28,000	\$28,000
317	Long Term Facilities Maintenance - 05	\$72,921	\$352,089	\$994,290	\$973,351
370	District Cooperative Aid	\$0	\$108,669	\$140,327	\$110,227
385-300	Deferred Maint - 05	(\$118)	\$0	\$0	\$0
714-300	Deseg Transport	\$116,407	\$123,025	\$84,165	\$84,165
720-300	Nonpublic Pupil Transport	\$131,205	\$126,114	\$127,751	\$129,029
830-300	Secondary Vocational Transport	\$55,112	\$92,008	\$62,663	\$69,388
363	Special Education	\$6,894,924	\$7,472,706	\$7,517,834	\$7,865,780
369	Other Revenue from State Agencies	\$0	\$1,500	\$0	\$0
397	TRA Special Funding	\$206,655	\$210,004	\$210,004	\$210,004
399	Other State Aid	\$57,036	\$6,423	\$0	\$0
Sub-Total State Aids		\$52,807,325	\$54,339,704	\$56,020,570	\$56,431,359

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

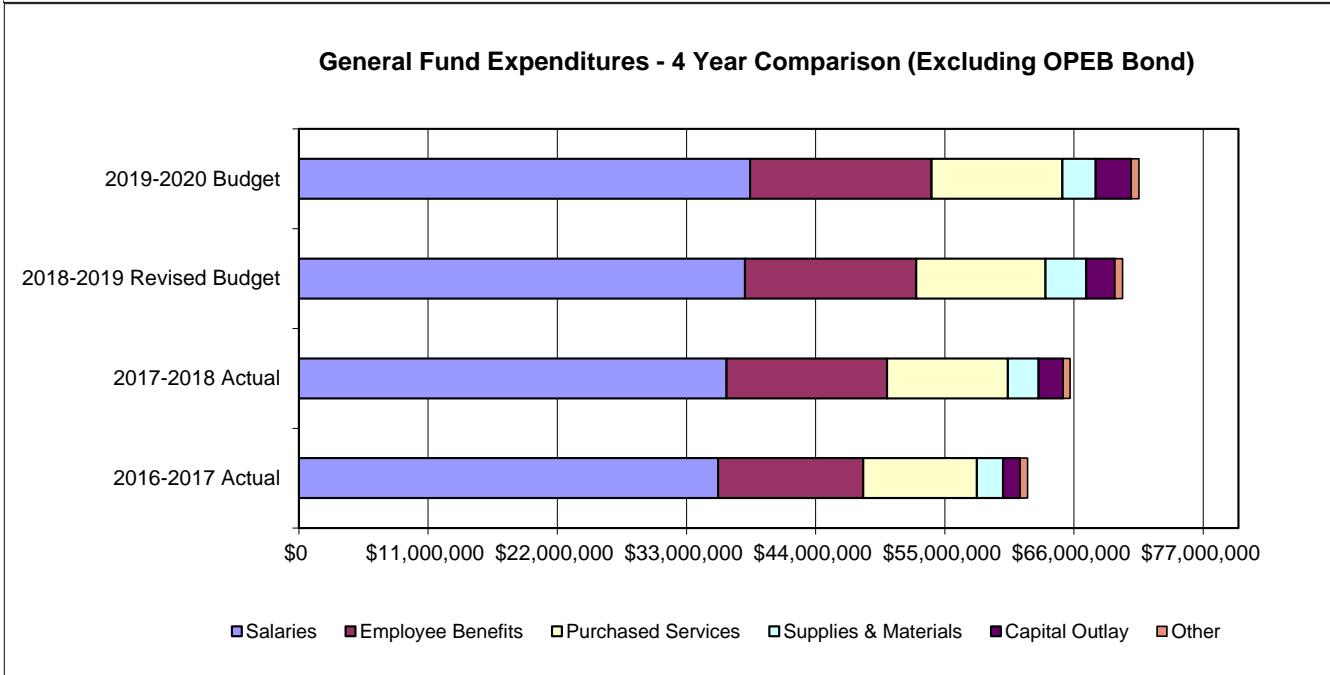
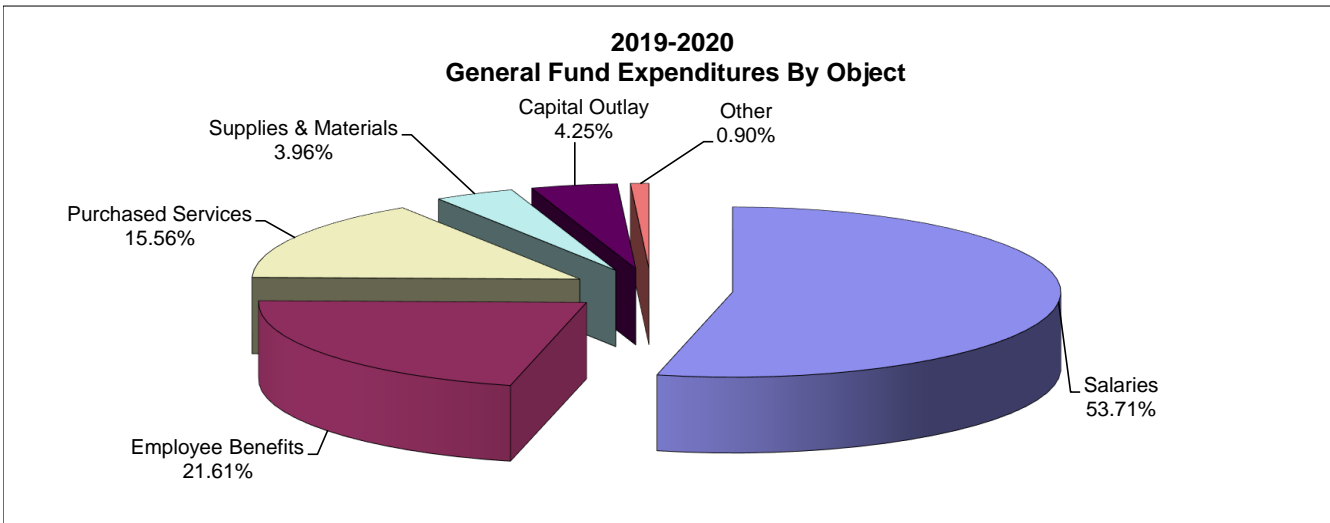
GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$354,451	\$440,892	\$443,354	\$486,796
405	Integration	\$0	\$0	\$580,822	\$397,911
414	Title II Part A	\$100,294	\$69,547	\$142,037	\$144,558
417	Title III Part A	\$4,004	\$2,083	\$3,772	\$3,772
419	Special Education	\$898,701	\$919,915	\$1,079,926	\$1,026,263
420	Special Education - Preschool	\$9,956	\$13,953	\$43,655	\$47,814
421	Special Education - IDEA CSPD	\$0	\$0	\$0	\$21,300
422	Special Education - IEIC	\$17,760	\$30,366	\$27,299	\$32,359
425	Special Education - EIS	\$60,000	\$60,000	\$60,000	\$60,000
480-486	Special Education - ARRA	\$0	\$0	\$0	\$0
599	Misc Federal Direct Aid	\$0	\$63,338	\$100,000	\$100,000
628	Carl Perkins	\$713	(\$713)	\$2,000	\$2,000
152	Education Jobs	\$0	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
Sub-Total Federal Aids		\$1,445,879	\$1,599,381	\$2,482,865	\$2,322,773
Other Financing Sources					
196	Sale of Equipment - 01	\$0	\$0	\$0	\$0
623	Sale of Property - 05	\$0	\$0	\$0	\$0
624	Sale of Equipment - 05	\$442	\$0	\$8,249	\$8,249
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$442	\$0	\$8,249	\$8,249
Total General Fund Revenue		\$62,463,044	\$64,371,662	\$67,535,225	\$68,524,710

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

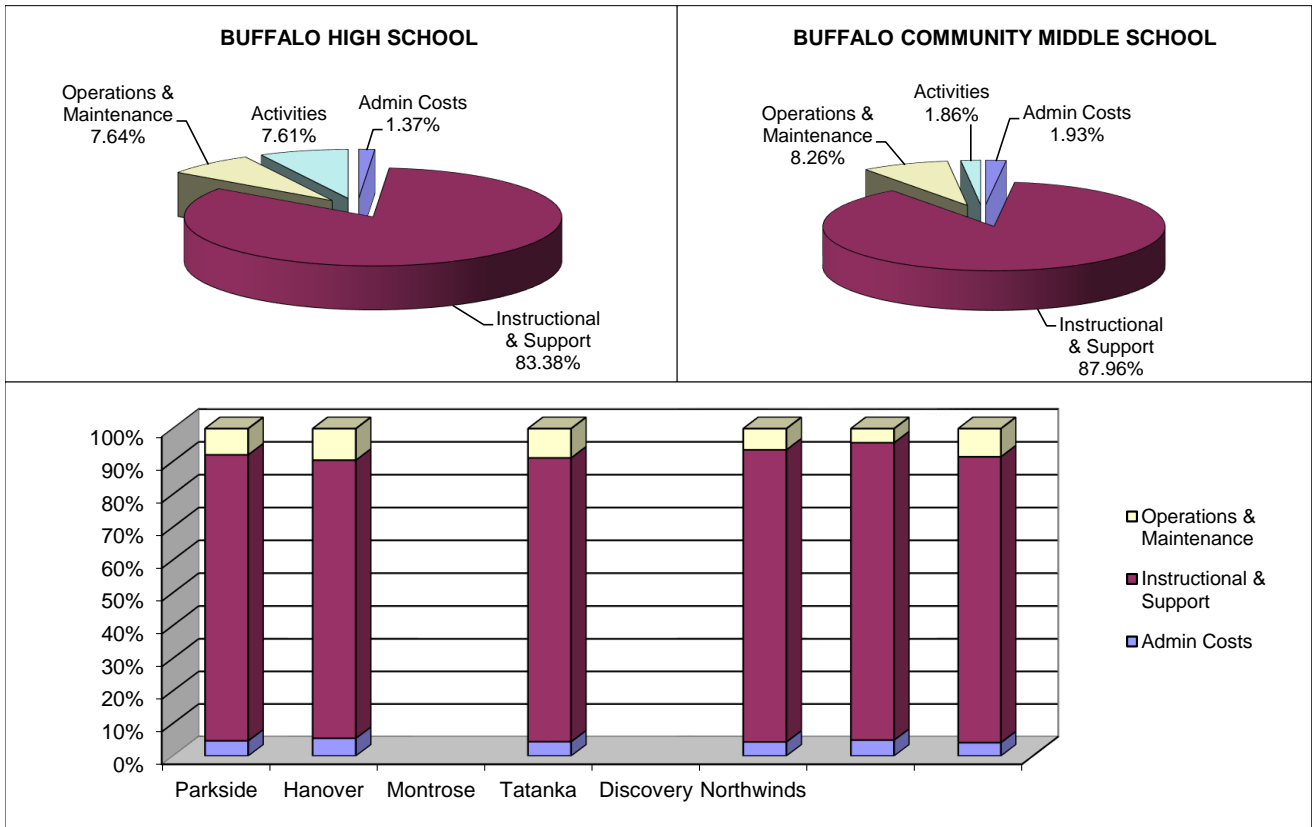
	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget	Amount Change	% Change
Salaries	\$35,692,543	\$36,416,491	\$37,981,420	\$38,415,466	\$434,046	1.14%
Employee Benefits	\$12,367,675	\$13,652,227	\$14,584,538	\$15,458,954	\$874,416	6.00%
Purchased Services	\$9,670,428	\$10,292,695	\$10,997,756	\$11,131,871	\$134,115	1.22%
Supplies & Materials	\$2,220,867	\$2,622,893	\$3,463,850	\$2,832,492	(\$631,358)	-18.23%
Capital Outlay	\$1,456,111	\$2,086,909	\$2,445,719	\$3,039,095	\$593,376	24.26%
Other	\$641,190	\$601,673	\$665,182	\$644,817	(\$20,365)	-3.06%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$62,048,814	\$65,672,888	\$70,138,465	\$71,522,695	\$1,384,230	1.97%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$213,754	\$13,006,158	\$1,191,097	\$1,187,316
Buffalo Community Middle School	\$201,625	\$9,212,492	\$864,670	\$194,944
Parkside Elementary	\$188,005	\$3,521,343	\$320,928	
Hanover Elementary	\$187,964	\$2,932,688	\$331,428	
Montrose Elementary	\$158,446	\$3,133,500	\$321,761	
Tatanka Elementary	\$188,140	\$3,883,568	\$280,429	
STEM School	\$94,992	\$1,769,803	\$83,302	
Discovery Elementary	\$184,271	\$3,918,501	\$384,338	
Northwinds Elementary				



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$473,872	\$457,879	\$508,380	\$525,190	\$16,810
Managerial Salaries	\$98,686	\$122,971	\$126,320	\$128,460	\$2,140
Certified Salaries	\$6,530,917	\$6,694,426	\$6,987,935	\$6,935,867	(\$52,068)
Classified Salaries	\$1,381,615	\$1,417,477	\$1,415,395	\$1,491,311	\$75,916
Other Salaries	\$984,812	\$1,021,503	\$1,083,487	\$1,101,577	\$18,090
Employee Benefits	\$3,154,784	\$3,486,102	\$3,710,607	\$3,847,726	\$137,119
Supplies & Materials	\$301,187	\$389,597	\$534,879	\$291,694	(\$243,185)
Tuition	\$338,704	\$240,150	\$260,000	\$260,000	\$0
Equipment	\$22,304	\$9,537	\$14,235	\$39,162	\$24,927
All Others	\$1,067,715	\$1,116,279	\$988,312	\$977,338	(\$10,974)
Total Expenditures	\$14,354,596	\$14,955,921	\$15,629,550	\$15,598,325	(\$31,225)

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	111.25	104.83	(6.42)
Classified	57.57	56.37	(1.20)
Total FTE's	173.82	166.20	(7.62)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$370,792	\$377,391	\$383,160	\$390,740	\$7,580
Certified Salaries	\$5,131,181	\$5,191,774	\$5,146,032	\$5,130,227	(\$15,805)
Classified Salaries	\$909,905	\$953,638	\$916,710	\$932,710	\$16,000
Other Salaries	\$444,636	\$449,945	\$471,915	\$475,641	\$3,726
Employee Benefits	\$2,373,816	\$2,570,705	\$2,598,668	\$2,661,247	\$62,579
Supplies & Materials	\$117,626	\$191,089	\$307,804	\$124,742	(\$183,062)
Equipment	\$1,964	\$19,950	\$72,623	\$88,513	\$15,890
All Others & Targ Serv	\$682,423	\$672,699	\$684,377	\$669,911	(\$14,466)
Total Expenditures	\$10,032,343	\$10,427,191	\$10,581,289	\$10,473,731	(\$107,558)

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	80.72	76.32	(4.40)
Classified	43.09	40.00	(3.09)
Total FTE's	126.81	119.32	(7.49)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$126,591	\$129,124	\$132,140	\$134,400	\$2,260
Certified Salaries	\$1,913,101	\$1,821,931	\$1,966,138	\$1,815,608	(\$150,530)
Classified Salaries	\$487,328	\$514,191	\$515,000	\$552,630	\$37,630
Other Salaries	\$202,834	\$197,166	\$218,249	\$219,813	\$1,564
Employee Benefits	\$965,481	\$988,381	\$1,084,138	\$1,097,740	\$13,602
Supplies & Materials	\$26,157	\$46,350	\$71,970	\$28,751	(\$43,219)
Equipment	\$125	\$1,116	\$12,000	\$21,956	\$9,956
All Others & Targ Serv	\$164,224	\$155,648	\$167,199	\$159,378	(\$7,821)
Total Expenditures	\$3,885,841	\$3,853,907	\$4,166,834	\$4,030,276	(\$136,558)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	30.98	30.04	(0.94)
Classified	27.10	25.46	(1.64)
Total FTE's	59.08	56.50	(2.58)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$130,847	\$123,561	\$129,140	\$133,400	\$4,260
Certified Salaries	\$1,670,316	\$1,783,848	\$1,653,479	\$1,645,209	(\$8,270)
Classified Salaries	\$321,049	\$334,130	\$368,870	\$416,860	\$47,990
Other Salaries	\$153,045	\$174,428	\$171,144	\$165,783	(\$5,361)
Employee Benefits	\$735,401	\$840,676	\$839,935	\$880,439	\$40,504
Supplies & Materials	\$33,104	\$50,188	\$94,627	\$25,098	(\$69,529)
Equipment	\$474	\$2,183	\$500	\$28,700	\$28,200
All Others	\$157,611	\$148,452	\$158,933	\$156,591	(\$2,342)
Total Expenditures	\$3,201,847	\$3,457,466	\$3,416,628	\$3,452,080	\$35,452

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	25.95	24.21	(1.74)
Classified	13.36	12.32	(1.04)
Total FTE's	40.31	37.53	(2.78)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$111,983	\$128,666	\$131,140	\$133,400	\$2,260
Certified Salaries	\$1,433,348	\$1,429,708	\$1,585,153	\$1,510,763	(\$74,390)
Classified Salaries	\$417,014	\$427,270	\$428,970	\$418,610	(\$10,360)
Other Salaries	\$93,667	\$90,825	\$206,174	\$204,697	(\$1,477)
Employee Benefits	\$724,684	\$768,513	\$916,193	\$917,521	\$1,328
Supplies & Materials	\$37,544	\$73,017	\$160,765	\$69,496	(\$91,269)
Equipment	\$18,989	\$0	\$104,055	\$92,500	(\$11,555)
All Others/MEEC	\$117,991	\$151,315	\$405,085	\$266,720	(\$138,365)
Total Expenditures	\$2,955,220	\$3,069,314	\$3,937,535	\$3,613,707	(\$323,828)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	24.16	25.24	1.08
Classified	16.85	16.43	(0.42)
Total FTE's	42.01	42.67	0.66

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$132,875	\$129,124	\$132,140	\$134,400	\$2,260
Certified Salaries	\$1,802,425	\$1,915,488	\$2,054,757	\$2,137,055	\$82,298
Classified Salaries	\$483,791	\$475,223	\$480,860	\$534,430	\$53,570
Other Salaries	\$129,301	\$144,256	\$148,250	\$150,696	\$2,446
Employee Benefits	\$899,893	\$1,000,102	\$1,102,709	\$1,194,693	\$91,984
Supplies & Materials	\$43,641	\$96,188	\$86,033	\$48,551	(\$37,482)
Equipment	\$3,464	\$2,902	\$21,880	\$14,161	(\$7,719)
All Others & Targ Serv	\$127,002	\$136,656	\$137,367	\$138,151	\$784
Total Expenditures	\$3,622,392	\$3,899,939	\$4,163,996	\$4,352,137	\$188,141

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	32.72	33.62	0.90
Classified	20.41	20.98	0.57
Total FTE's	54.13	55.60	1.47

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$62,213	\$63,457	\$65,570	\$66,700	\$1,130
Certified Salaries	\$939,403	\$938,553	\$946,484	\$979,414	\$32,930
Classified Salaries	\$177,169	\$183,351	\$204,890	\$214,253	\$9,363
Other Salaries	\$33,914	\$37,540	\$36,963	\$41,340	\$4,377
Employee Benefits	\$422,646	\$482,188	\$522,939	\$548,432	\$25,493
Supplies & Materials	\$8,213	\$19,677	\$39,153	\$12,513	(\$26,640)
Equipment	\$887	\$107	\$1,750	\$10,750	\$9,000
All Others & Targ Serv	\$73,202	\$78,057	\$77,215	\$74,695	(\$2,520)
Total Expenditures	\$1,717,647	\$1,802,930	\$1,894,964	\$1,948,097	\$53,133

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	15.00	15.50	0.50
Classified	10.83	11.37	0.54
Total FTE's	26.33	27.37	1.04

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

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

Expenditures	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Executive Salaries	\$124,426	\$126,915	\$134,080	\$131,400	(\$2,680)
Certified Salaries	\$2,054,306	\$2,106,626	\$2,154,764	\$2,063,034	(\$91,730)
Classified Salaries	\$569,266	\$559,627	\$592,020	\$599,580	\$7,560
Other Salaries	\$204,906	\$179,047	\$206,721	\$240,508	\$33,787
Employee Benefits	\$983,183	\$1,068,585	\$1,114,552	\$1,178,260	\$63,708
Supplies & Materials	\$30,936	\$68,889	\$108,345	\$45,919	(\$62,426)
Equipment	\$21,984	\$3,348	\$5,315	\$14,557	\$9,242
All Others & Targ Serv	\$214,820	\$201,296	\$217,268	\$213,852	(\$3,416)
Total Expenditures	\$4,203,827	\$4,314,333	\$4,533,065	\$4,487,110	(\$45,955)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	34.20	32.57	(1.63)
Classified	25.00	22.71	(2.29)
Total FTE's	60.20	56.28	(3.92)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$138,766	\$138,116	\$149,226	\$175,589
150	Legal	\$40,663	\$31,880	\$50,000	\$40,000
160	Personnel	\$287,883	\$280,535	\$283,836	\$301,902
251	Board of Education	\$53,748	\$45,991	\$58,542	\$55,617
252	Superintendent & Elections	\$328,971	\$367,226	\$371,081	\$378,982
256	Business Office	\$669,570	\$697,428	\$732,561	\$756,567
Sub-Total District Wide		\$1,519,601	\$1,561,176	\$1,645,246	\$1,708,657
Operation & Maintenance of Plant					
002-006	Salaries - Custodial	\$264,382	\$275,038	\$274,084	\$293,464
111	Telephone	\$71,575	\$69,172	\$71,247	\$71,959
113/143	Travel & Training	\$566	\$599	\$6,120	\$6,120
131	Snow Removal	\$28,255	\$59,454	\$82,000	\$82,820
110/204	Custodian Supplies	\$2,441	\$4,120	\$11,526	\$10,670
211/212	Fuel	\$7,284	\$18,984	\$20,882	\$19,623
041-295	Benefits - Custodial	\$109,461	\$116,339	\$124,965	\$132,225
306	Miscellaneous Expenses	\$2,547	\$1,453	\$3,060	\$3,060
300-303	Care & Upkeep Buildings	\$17,459	\$11,079	\$16,830	\$16,830
257	Mail Room	\$37,763	\$32,924	\$42,834	\$37,080
277	Warehouse	\$26,765	(\$5,289)	\$37,482	\$38,130
281	Laundry	\$15,642	\$14,084	\$17,700	\$3,070
620	A-V Repair	\$873	\$1,871	\$4,000	\$4,000
District Operations of Plant		\$219,573	\$234,047	\$244,124	\$249,907
Sub-Total Ops & Maint of Plant		\$804,586	\$833,875	\$956,854	\$968,958
Transportation					
000	Transportation Program	\$160,672	\$168,226	\$161,716	\$144,371
713	Open Enrollment Transportation	\$16,918	\$17,950	\$17,950	\$17,950
714/715	Integration District Transportation	\$187,586	\$134,233	\$183,562	\$187,725
716	Noon Kindergarten	\$0	\$0	\$0	\$0
720/721	Regular Transportation	\$1,981,762	\$2,088,362	\$2,123,625	\$2,271,287
720	Regular Transportation - Fuel	(\$56,902)	(\$40,039)	(\$35,000)	(\$35,000)
723	Special Ed Transportation	\$2,556,286	\$2,582,706	\$2,803,666	\$2,910,352
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$116,126	\$123,211	\$126,384	\$131,832
728	Special Transportation	\$121,270	\$128,668	\$128,668	\$128,668
733	Non-Authorized	\$77,816	\$23,522	\$23,522	\$23,522
737/739	Non-Resident/Low Income	\$636	\$0	\$0	\$0
Sub-Total Transportation		\$5,162,170	\$5,226,839	\$5,534,093	\$5,780,707

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$52,156	\$14,400	\$22,829	\$19,587
402	Mild Moderate Handicapped	\$32	\$12	\$58,466	\$62,251
403	Moderate Severe Handicapped	\$0	\$454	\$140,138	\$143,329
404	Physically Impaired	\$493,031	\$519,794	\$536,996	\$553,249
405	Deaf	\$112,042	\$119,352	\$120,114	\$126,881
406	Visually Impaired	\$17,299	\$60,948	\$61,701	\$61,701
407	Learning Disabilities	\$0	\$0	\$4,646	\$4,657
408	EBD	\$92,733	\$110,841	\$124,727	\$128,610
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$172,449	\$184,506	\$249,327	\$220,266
412	Developmentally Delayed	\$4,951	\$1,982	\$3,054	\$3,054
416	Severely Multiply Impaired	\$47,135	\$63,588	\$14,000	\$14,000
419	Special Ed. Administration	\$176,731	\$184,101	\$187,665	\$191,959
420-422	Special Ed Support	\$344,369	\$386,627	\$559,671	\$543,573
425	General Special Ed	\$80,431	\$115,704	\$109,040	\$109,231
430	Special Ed - IDEA CSPD	\$0	\$0	\$0	\$21,300
500-317	ECSE Limited English	\$10,030	\$10,031	\$10,031	\$10,031
500-401	ECSE Speech	\$176,100	\$410,748	\$216,251	\$217,438
500-412	ECSE Early Childhood	\$1,143,665	\$1,087,648	\$1,329,222	\$1,363,474
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$0	\$170	\$0	\$0
085	PRIDE	\$287,072	\$386,466	\$426,315	\$403,963
998	Tuition - Other Districts	\$366,378	\$329,215	\$339,437	\$294,437
	Sub-Total Special Education	\$3,576,604	\$3,986,587	\$4,513,630	\$4,492,991

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures				
Instructional Support				
211/212 Substitutes - Secondary	\$1,755	\$2,647	\$2,788	\$2,794
009/260 Substitutes - Elementary	\$0	\$0	\$0	\$0
211/260 DW Professional Fees	\$166,070	\$265,325	\$249,245	\$231,383
600/601 Extended School Year	\$206,416	\$127,359	\$230,812	\$251,961
224 Staff Development	\$272,601	\$257,321	\$229,317	\$226,916
225 Instructional Improvement	\$415,909	\$219,847	\$260,258	\$171,804
228 Instructional Administration	\$214,268	\$241,068	\$246,068	\$250,417
259 Data Processing	\$123,473	\$127,996	\$133,767	\$135,118
284 Print Shop	\$78,087	\$76,294	\$91,397	\$92,341
315 Integration	\$201,231	\$223,709	\$325,170	\$308,144
318 Incentive	\$10,495	\$0	\$5,908	\$3,178
399 Carl Perkins	\$0	\$0	\$2,000	\$2,000
640 Autism Grant	\$506,166	\$583,896	\$713,213	\$700,260
680 Technology	\$355,085	\$374,376	\$410,537	\$751,036
570 Gifted Education	\$110,308	\$114,209	\$118,765	\$61,876
730 Psychologist - Salary & Benefits	\$8,300	\$10,900	\$28,277	\$29,532
740 Attendance & Soc Worker	\$0	\$0	\$40,132	\$41,519
132 Tuition - Vocational Center	\$434,189	\$537,276	\$515,695	\$503,521
211-144 Tuition - Vocational-Alternate	\$208,156	\$182,711	\$169,361	\$176,123
213-144 Tuition - WTC Targeted Services	\$11,780	\$10,042	\$11,871	\$11,990
401 Title I	\$21,114	\$3,717	\$2,674	\$33
414 Title II	\$100,294	\$69,548	\$142,038	\$144,563
417 Title III	\$4,004	\$2,083	\$3,772	\$3,772
Sub-Total Instructional Support	\$3,449,701	\$3,430,324	\$3,933,065	\$4,100,281

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$198,451	\$205,346	\$209,229	\$213,754
210	Secondary - Other	\$458,493	\$370,436	\$578,107	\$571,441
211/212	All Instructional Programs & Subs	\$725,529	\$722,963	\$726,338	\$714,853
044	Workers Compensation	\$35,162	\$64,001	\$57,309	\$55,414
126	Reading	\$91,982	\$93,589	\$94,601	\$97,555
202	Guidance Services	\$499,955	\$516,233	\$501,297	\$521,296
219	LEP	\$30,427	\$30,519	\$51,409	\$53,080
221	Homebound	\$1,704	\$2,924	\$3,336	\$3,343
224	Staff Development	\$169,416	\$165,367	\$181,323	\$213,909
226	Library	\$100,739	\$78,385	\$111,337	\$111,950
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$0	\$55,036	\$230,519	\$5,864
242	Wright Choice	\$148,570	\$180,088	\$166,613	\$174,605
275	Operation of Plant	\$1,101,577	\$1,144,276	\$1,111,110	\$1,191,097
300	Language Arts	\$987,002	\$1,031,958	\$1,063,863	\$1,164,790
315	Integration	\$170,584	\$145,595	\$84,203	\$118,939
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$127,077	\$85,415	\$95,066	\$98,397
352	German	\$81,431	\$86,723	\$91,974	\$106,713
353	Spanish	\$276,258	\$337,127	\$344,126	\$270,484
380	Special Needs	\$211,222	\$141,600	\$135,169	\$139,241
400	Mathematics	\$793,473	\$844,961	\$870,475	\$865,772
401	Speech Therapy	\$169	\$107,690	\$5,071	\$5,218
402	Mild Moderate Handicapped	\$270,605	\$232,361	\$209,488	\$218,399
403	Moderate Severe Handicapped	\$109,245	\$42,117	\$68,425	\$65,478
404	Physically Impaired	\$33,170	\$49,646	\$91,939	\$96,103
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$288,048	\$250,885	\$269,210	\$265,802
408	EBD	\$417,043	\$414,145	\$402,369	\$399,982
410	Other Health Disabilities	\$233,535	\$267,611	\$261,420	\$266,102
411	Autism	\$387,506	\$262,932	\$332,437	\$361,363
416	Severely Multiply Impaired	\$75,877	\$113,735	\$142,454	\$136,503
420-425	Special Ed Support & ARRA	\$114,773	\$242,118	\$233,076	\$247,295
448	AVID	\$1,142	(\$159)	\$942	\$942
449	Magnet Art School	\$7,972	\$7,066	\$11,035	\$11,035
452	Art	\$326,028	\$367,127	\$360,049	\$272,275
453	Art Resale	\$5,785	\$1,582	\$3,000	\$3,000
454	Vocal Music	\$106,757	\$108,606	\$67,285	\$69,477

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$216,489	\$223,689	\$268,054	\$277,039
457	Band Resale	\$2,431	\$1,585	\$2,500	\$2,500
459	Orchestra	\$53,333	\$42,718	\$2,798	\$2,798
460	Dance	\$130	\$572	\$458	\$458
503/505	Phy Ed & Health	\$564,171	\$599,270	\$615,429	\$568,572
550	Social Studies	\$895,817	\$944,460	\$1,023,604	\$974,759
600	Natural Science	\$847,548	\$873,172	\$882,318	\$912,779
601	College in School	\$258,432	\$252,230	\$273,965	\$273,981
605	General Instructional	\$4,751	\$4,406	\$4,406	\$4,406
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$202,901	\$206,119	\$258,766	\$227,260
652	Business Education	\$235,295	\$373,761	\$391,158	\$404,697
680	Technology	\$66,373	\$73,366	\$73,505	\$100,562
700	Industrial Arts	\$317,011	\$323,474	\$326,809	\$337,482
712	Agriculture	\$118,994	\$122,370	\$135,400	\$130,096
716	Home Economics	\$123,487	\$146,465	\$165,327	\$142,914
717	Industrial Arts Resale	\$21,823	\$12,153	\$20,000	\$20,000
720	Health Services	\$69,653	\$83,557	\$82,014	\$82,549
730	Psychologists	\$79,214	\$94,729	\$93,655	\$188,667
740	Social Workers	\$100,050	\$143,074	\$146,681	\$130,502
790	Safe Schools Officer	\$39,134	\$41,617	\$37,200	\$45,229
800	Athletics & Activities	\$1,139,380	\$1,186,568	\$1,181,210	\$1,187,316
045	Phoenix Learning Center	\$411,472	\$436,562	\$478,689	\$472,288
	Sub-Total High School	\$14,354,596	\$14,955,921	\$15,629,550	\$15,598,325

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$183,723	\$190,168	\$196,642	\$201,625
210	Secondary - Other	\$211,404	\$221,044	\$238,005	\$240,165
211/212	All Instructional Programs & Subs	\$662,813	\$721,576	\$676,769	\$682,681
044	Workers Compensation	\$28,652	\$52,120	\$46,672	\$45,128
006	Sixth Grade	\$1,240,840	\$1,276,864	\$1,250,479	\$1,162,419
008	WEB	\$5,382	\$1,563	\$1,500	\$2,800
126	Reading	\$16,132	\$16,338	\$17,132	\$17,558
202	Guidance Services	\$312,394	\$327,164	\$318,967	\$328,929
219	LEP	\$39,065	\$40,301	\$30,537	\$31,432
221	Homebound	\$296	\$1,324	\$0	\$0
224	Staff Development	\$128,714	\$129,019	\$126,649	\$148,507
226	Library	\$13,249	\$14,168	\$13,750	\$6,300
229	Curriculum Development	\$0	\$40,077	\$180,908	\$4,443
275	Operation of Plant	\$820,452	\$890,287	\$900,995	\$864,670
300	Language Arts	\$638,199	\$655,713	\$590,572	\$610,370
315	Integration	\$0	\$44,954	\$30,243	\$31,497
350	Foreign Language	\$0	\$0	\$39,906	\$6,094
400	Mathematics	\$618,949	\$559,222	\$687,215	\$656,383
401	Speech Therapy	\$49,977	\$68,207	\$44,539	\$45,965
402	Mild Moderate Handicapped	\$76,775	\$82,999	\$100,552	\$103,238
403	Moderate Severe Handicapped	\$230,064	\$194,229	\$108,889	\$119,723
404	Physically Impaired	\$30,311	\$34,202	\$2,477	\$2,481
407	Learning Disabilities	\$527,588	\$570,518	\$549,643	\$556,752
408	EBD	\$241,162	\$291,268	\$248,265	\$274,051
410	Other Health Disabilities	\$153,867	\$182,933	\$201,369	\$197,665
411	Autism	\$250,094	\$254,253	\$267,013	\$276,084
416	Severely Multiply Impaired	\$85,792	\$18,490	\$0	\$0
420-425	Special Ed Support	\$72,650	\$95,618	\$72,070	\$71,965
452	Art	\$124,586	\$133,967	\$140,824	\$176,609
454	Vocal Music	\$199,619	\$194,363	\$181,193	\$187,298
455	Instructional Music	\$256,052	\$277,101	\$297,664	\$306,634
456	General Music	\$995	\$1,230	\$980	\$900
457	Band Resale	\$79	\$253	\$500	\$500
503/505	Phy Ed & Health	\$472,036	\$508,424	\$558,742	\$576,766
550	Social Studies	\$504,603	\$483,512	\$506,507	\$531,752
570	Gifted Education/Quest Program	\$214,563	\$178,800	\$168,045	\$177,938
600	Natural Science	\$514,257	\$554,622	\$577,143	\$593,684
605	General Instructional	\$3,492	\$3,236	\$3,236	\$3,236
640	Professional Development	\$144,573	\$148,597	\$186,180	\$163,302

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$67,611	\$81,036	\$87,323	\$107,552
700	Industrial Arts	\$173,447	\$180,330	\$184,572	\$189,969
716	Home Economics	\$135,929	\$140,166	\$148,900	\$149,286
717	Industrial Arts Resale	\$6,145	\$2,718	\$4,000	\$4,000
720	Health Services	\$111,859	\$113,024	\$135,417	\$140,153
730	Psychologists	\$94,334	\$96,647	\$102,212	\$105,778
740	Social Workers	\$146,345	\$124,563	\$134,693	\$139,486
790	Safe Schools Officer	\$26,089	\$27,745	\$24,800	\$30,152
800	Athletics & Activities	\$180,296	\$197,608	\$191,743	\$194,944
	Targeted Services	\$16,889	\$4,630	\$4,857	\$4,867
	Sub-Total Middle School	\$10,032,343	\$10,427,191	\$10,581,289	\$10,473,731

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$171,514	\$179,200	\$184,007	\$188,005
260/009	All Instructional Programs & Subs	\$197,511	\$204,465	\$247,533	\$209,992
044	Workers Compensation	\$10,422	\$18,953	\$16,971	\$16,410
	Salaries/Benefits K-5	\$1,386,856	\$1,308,921	\$1,549,199	\$1,421,368
007	Kindergarten Supplies	\$572	\$334	\$600	\$600
113	Travel	\$0	\$1,685	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$2,500	\$1,200
201	Grade Level Supplies	\$2,476	\$2,269	\$2,400	\$2,200
202	Mathematics Supplies	\$7,754	\$0	\$0	\$0
203	Art Supplies	\$842	\$833	\$1,000	\$1,000
210	Social Studies Supplies	\$819	\$788	\$1,000	\$1,000
211	Natural Science Supplies	\$351	\$402	\$900	\$600
216	Title I & Title I ARRA	\$123,190	\$142,309	\$164,334	\$180,344
217	Basic Skills	\$89,204	\$95,740	\$101,345	\$104,237
219	LEP	\$50,745	\$53,682	\$22,352	\$5,469
221	Homebound	\$1,353	\$1,231	\$0	\$0
224	Staff Development	\$38,448	\$34,936	\$40,205	\$47,643
226	Library	\$112,916	\$116,999	\$112,871	\$116,009
227	Audio Visual Supplies	\$1,000	\$741	\$800	\$500
240	Safety Patrol	\$911	\$1,028	\$1,285	\$1,321
275	Operation of Plant	\$297,503	\$295,899	\$303,546	\$320,928
401	Speech Therapy	\$98,141	\$112,244	\$70,543	\$72,897
402	Mild Moderate Handicapped	\$67,244	\$44,556	\$19,966	\$142,392
407	Learning Disabilities	\$127,100	\$109,522	\$133,223	\$131,578
408	EBD	\$174,102	\$175,693	\$233,786	\$241,431
410	Other Health Disabilities	\$79,023	\$61,217	\$45,880	\$40,806
411	Autism	\$213,875	\$324,969	\$328,388	\$273,932
412	Early Childhood	\$57,798	\$2,158	\$0	\$0
420-422	Special Ed Support	\$50,590	\$23,406	\$54,031	\$54,631
456	General Music	\$99,669	\$102,594	\$73,712	\$68,054
503/505	Phy Ed & Health	\$100,036	\$98,742	\$100,698	\$60,223
570	Gifted Education	\$151,475	\$163,441	\$176,060	\$182,020
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$77,987	\$84,668	\$61,901	\$61,477
730	Psychologists	\$52,437	\$49,160	\$50,004	\$125
740	Social Workers	\$40,733	\$39,655	\$64,261	\$71,349
	Targeted Services	\$1,244	\$1,467	\$1,533	\$1,535
	Sub-Total Parkside	\$3,885,841	\$3,853,907	\$4,166,834	\$4,030,276

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$173,291	\$172,456	\$181,464	\$187,964
260/009	All Instructional Programs & Subs	\$226,193	\$211,983	\$250,782	\$251,951
044	Workers Compensation	\$10,422	\$18,953	\$16,971	\$16,410
	Salaries/Benefits K-5	\$1,695,377	\$1,880,739	\$1,729,566	\$1,745,850
007	Kindergarten Supplies	\$2,400	\$0	\$0	\$0
113	Travel	\$0	\$0	\$288	\$288
201	Communication Skills Supplies	\$440	\$0	\$500	\$5,000
202	Mathematics Supplies	\$6,999	\$0	\$0	\$0
210	Social Studies Supplies	\$517	\$0	\$0	\$0
211	Natural Science Supplies	\$1,192	\$1,180	\$1,500	\$1,500
217	Basic Skills	\$87,901	\$107,021	\$100,447	\$103,364
219	LEP	\$16,873	\$18,524	\$12,292	\$34,506
224	Staff Development	\$45,430	\$49,898	\$48,233	\$55,530
226	Library	\$77,216	\$101,535	\$100,135	\$87,162
227	Audio Visual Supplies	\$1,498	\$2,525	\$1,500	\$1,500
229	Curriculum Development	\$0	\$12,908	\$47,717	\$1,439
275	Operation of Plant	\$249,792	\$264,268	\$287,613	\$331,428
401	Speech Therapy	\$31,658	\$53,785	\$37,520	\$7,143
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$15,527	\$16,052	\$22,352	\$24,341
407	Learning Disabilities	\$138,723	\$141,385	\$188,862	\$187,846
408	EBD	\$12,833	\$0	\$0	\$0
410	Other Health Disabilities	\$27,885	\$28,516	\$0	\$0
411	Autism	\$55,924	\$35,511	\$51,444	\$105,375
420-422	Special Ed Support	\$7,126	\$8,381	\$8,375	\$8,375
456	General Music	\$103,585	\$108,865	\$110,909	\$114,748
503/505	Phy Ed & Health	\$92,765	\$94,681	\$97,373	\$100,575
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$59,260	\$62,548	\$53,678	\$52,792
730	Psychologists	\$48,647	\$49,160	\$50,079	\$200
740	Social Workers	\$12,373	\$16,592	\$17,028	\$17,793
	Sub-Total Hanover	\$3,201,847	\$3,457,466	\$3,416,628	\$3,452,080

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$152,305	\$178,842	\$146,489	\$158,446
260/009	All Instructional Programs & Subs	\$237,225	\$243,172	\$237,332	\$207,418
044	Workers Compensation	\$11,723	\$21,322	\$19,093	\$18,462
	Salaries/Benefits K-5	\$1,207,610	\$1,171,148	\$1,388,691	\$1,242,037
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$7,119	\$0	\$0	\$0
203	Art Supplies	\$272	\$234	\$500	\$500
210	Social Studies Supplies	\$347	\$351	\$300	\$500
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$87,564	\$117,672	\$109,393	\$123,653
217	Basic Skills	\$76,280	\$92,797	\$115,697	\$99,684
219	LEP	\$16,902	\$18,088	\$17,330	\$33,859
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$38,862	\$37,270	\$39,515	\$39,035
226/227	Library /Audio Visual Supplies	\$63,026	\$66,962	\$81,320	\$84,573
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$255,901	\$279,348	\$348,200	\$321,761
401	Speech Therapy	\$54,976	\$113,102	\$58,977	\$60,745
402	Mild Moderate Handicapped	\$155,339	\$136,986	\$124,344	\$127,424
403	Moderate Severe Handicapped	\$30,926	\$0	\$0	\$0
404	Physically Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$125,181	\$135,910	\$146,936	\$150,543
408	EBD	\$46,050	\$67,723	\$59,033	\$62,110
410	Other Health Disabilities	\$105	\$0	\$0	\$0
411	Autism	\$47,738	\$47,304	\$116,262	\$120,137
412	Developmentally Delayed	\$74,233	\$77,825	\$74,371	\$76,897
420-422	Special Ed Support	\$13,270	\$13,159	\$13,149	\$13,149
455/456	Instrumental/General Music	\$46,273	\$41,960	\$49,684	\$50,195
503/505	Phy Ed & Health	\$66,755	\$65,170	\$68,435	\$71,007
680	Technology	\$0	\$0	\$0	\$9,000
699	Integration Grant	\$0	\$0	\$581,082	\$397,911
720	Health Services	\$48,244	\$50,382	\$44,682	\$44,503
730	Psychologists	\$45,647	\$45,394	\$48,141	\$50,275
740	Social Workers	\$31,249	\$32,818	\$33,641	\$35,171
090	Montrose Early Childhood Center	\$14,098	\$14,375	\$14,938	\$14,712
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$2,955,220	\$3,069,314	\$3,937,535	\$3,613,707

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$178,884	\$178,629	\$183,942	\$188,140
260/009	All Instructional Programs & Subs	\$244,110	\$290,722	\$278,737	\$243,359
044	Workers Compensation	\$13,026	\$23,691	\$21,214	\$20,513
	Salaries/Benefits K-5	\$1,659,615	\$1,736,045	\$1,948,709	\$2,011,071
113	Travel	\$0	\$20	\$138	\$138
201	Communication Skills Supplies	\$370	\$769	\$6,500	\$6,500
202	Mathematics Supplies	\$1,121	\$0	\$0	\$0
203	Art Supplies	\$1,024	\$1,200	\$1,000	\$1,000
211	Natural Science Supplies	\$1,444	\$2,210	\$3,000	\$3,926
216	Title I & Title I ARRA	\$122,583	\$177,193	\$166,954	\$182,770
217	Basic Skills	\$67,523	\$87,514	\$133,447	\$129,677
219	LEP	\$29,336	\$31,245	\$12,933	\$1,556
224	Staff Development	\$49,062	\$48,953	\$50,165	\$60,025
226	Library	\$8,428	\$39,486	\$15,000	\$19,000
227	Audio Visual Supplies	\$232	\$0	\$2,000	\$0
275	Operation of Plant	\$296,607	\$273,853	\$273,742	\$280,429
315	Integration	\$137,513	\$168,936	\$85,762	\$144,368
401	Speech Therapy	\$57,900	\$81,245	\$92,480	\$95,545
402	Mild Moderate Handicapped	\$163	\$155	\$0	\$0
403	Moderate Severe Handicapped	\$106	\$0	\$0	\$0
407	Learning Disabilities	\$122,852	\$128,236	\$109,639	\$113,206
408	EBD	\$85,436	\$91,562	\$161,058	\$175,104
411	Autism	\$77,843	\$79,268	\$75,338	\$78,468
412	Developmentally Delayed	\$15,337	\$0	\$15,904	\$16,437
420-422	Special Ed Support	\$126,704	\$117,672	\$157,460	\$223,488
452	Art	\$71,124	\$75,583	\$90,895	\$62,880
455	Other Instructional Music	\$0	\$0	\$0	\$0
456	General Music	\$94,739	\$97,946	\$99,726	\$103,206
503/505	Phy Ed & Health	\$57,180	\$57,222	\$59,057	\$60,944
605	Instructional Support	\$1,229	\$1,131	\$1,131	\$1,131
680	Technology	\$0	\$0	\$0	\$9,161
720	Health Services	\$60,073	\$64,212	\$54,783	\$54,066
730	Psychologists	\$328	\$633	\$325	\$325
740	Social Workers	\$40,500	\$44,608	\$62,957	\$65,704
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Tatanka	\$3,622,392	\$3,899,939	\$4,163,996	\$4,352,137

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$85,462	\$89,343	\$92,894	\$94,992
260/009	All Instructional Programs & Subs	\$122,177	\$123,779	\$129,279	\$132,073
044	Workers Compensation	\$7,818	\$14,215	\$12,729	\$12,308
	Salaries/Benefits K-5	\$935,665	\$998,732	\$1,020,619	\$1,051,111
009	General Supplies	\$809	\$861	\$2,550	\$2,550
205	Mathematics Supplies	\$5,800	\$0	\$1,000	\$0
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$0	\$417	\$2,000	\$1,000
217	Basic Skills	\$55,880	\$63,355	\$71,971	\$75,143
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$20,881	\$22,821	\$21,645	\$26,387
226	Library	\$11,992	\$29,929	\$20,300	\$20,300
229	Curriculum Development	\$0	\$7,376	\$27,203	\$809
236	Science	\$260	\$0	\$0	\$0
240	Safety Patrol	\$236	\$0	\$600	\$600
275	Operation of Plant	\$73,191	\$78,016	\$81,375	\$83,302
401	Speech Therapy	\$14,121	\$21,531	\$27,729	\$24,308
402	Mild Moderate Handicapped	\$14,937	\$3,667	\$536	\$536
407	Learning Disabilities	\$38,509	\$63,668	\$66,749	\$78,097
408	EBD	\$41,405	\$10,273	\$20,806	\$21,559
411	Autism	\$56,408	\$16,369	\$11,493	\$18,137
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$4,736	\$25,141	\$60,074	\$64,409
456	General Music	\$100,235	\$101,198	\$104,854	\$108,341
503/505	Phy Ed & Health	\$59,310	\$62,440	\$64,888	\$67,097
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$627	\$576	\$576	\$576
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$38,953	\$41,371	\$42,018	\$42,808
730	Psychologists	\$19,092	\$18,014	\$100	\$100
740	Social Workers	\$9,143	\$9,838	\$10,976	\$12,554
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Discovery	\$1,717,647	\$1,802,930	\$1,894,964	\$1,948,097

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$169,386	\$175,697	\$188,229	\$184,271
260/009	All Instructional Programs & Subs	\$281,166	\$307,647	\$373,616	\$301,909
044	Workers Compensation	\$13,026	\$20,729	\$21,264	\$20,563
	Salaries/Benefits K-5	\$1,998,528	\$2,140,498	\$2,196,569	\$2,026,481
113	Travel	\$36	\$0	\$17	\$17
201	Communication Skills Supplies	\$799	\$0	\$1,000	\$500
202	Mathematics Supplies	\$13,474	\$0	\$1,000	\$500
203	Art Supplies	\$1,637	\$2,116	\$2,500	\$2,500
210	Social Studies Supplies	\$0	\$0	\$1,000	\$500
211	Natural Science Supplies	\$1,304	\$1,009	\$1,500	\$1,500
217	Basic Skills	\$124,912	\$121,909	\$108,407	\$111,403
219	LEP	\$29	\$0	\$15,019	\$15,523
221	Homebound	\$1,568	\$65	\$0	\$0
224	Staff Development	\$57,030	\$59,105	\$61,224	\$73,683
226	Library	\$84,244	\$1,621	\$1,800	\$119,120
227	Audio Visual Supplies	\$1,227	\$1,629	\$1,500	\$1,500
275	Operation of Plant	\$342,242	\$352,180	\$381,357	\$384,338
401	Speech Therapy	\$53,430	\$91,290	\$79,636	\$83,308
402	Mild Moderate Handicapped	\$66,743	\$74,684	\$64,764	\$71,367
403	Moderate Severe Handicapped	\$160,179	\$153,038	\$49,433	\$50,482
404	Physically Impaired	\$178	\$267	\$315	\$315
407	Learning Disabilities	\$83,444	\$59,009	\$15,643	\$18,828
408	EBD	\$100,115	\$147,945	\$343,683	\$376,005
410	Other Health Disabilities	\$19,657	\$16,303	\$0	\$0
411	Autism	\$103,834	\$97,109	\$112,256	\$126,835
416	Severely Multiply Impaired	\$58,913	\$47,354	\$73,334	\$75,778
420-425	Special Ed Support	\$113,059	\$94,679	\$109,089	\$92,683
455	Instrumental Music Supplies	\$0	\$139	\$0	\$0
456	General Music	\$99,225	\$102,686	\$104,501	\$108,118
503/505	Phy Ed & Health	\$69,150	\$74,032	\$77,593	\$80,200
640	Prog for Prof Dev-Non Instr Supplies	\$0	\$431	\$0	\$0
680	Technology	\$0	\$0	\$0	\$9,242
720	Health Service	\$62,091	\$65,991	\$54,774	\$54,057
730	Psychologists	\$72,390	\$72,102	\$75,754	\$78,323
740	Social Workers	\$50,811	\$33,069	\$16,288	\$17,261
	Sub-Total Northwinds	\$4,203,827	\$4,314,333	\$4,533,065	\$4,487,110

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

GENERAL FUND 01

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$69,961	\$30,021	\$31,700	\$38,200
349	PCB/Fuel/Other Hazards	\$17,787	\$15,388	\$23,000	\$23,000
352	Environmental Management	\$56,192	\$60,580	\$63,200	\$63,200
358	Asbestos	\$29,125	\$21,450	\$174,200	\$165,200
363	Fire/Life Code Compliance	\$46,664	\$137,072	\$51,050	\$39,050
	Sub-Total Health & Safety	\$219,729	\$264,511	\$343,150	\$328,650
Long Term Facilities Maintenance - 05					
195	Salary Chargeback	\$0	\$0	\$0	\$0
295	Benefit Chargeback	\$0	\$0	\$0	\$0
305	Professional Fees	\$51,775	\$125,070	\$6,000	\$44,500
350	Repairs & Maintenance	\$32,060	\$9,454	\$190,000	\$350,517
391	Payments to Other Districts R & M	\$0	\$51,776	\$51,594	\$61,336
510	Land & Improvements	\$27,202	\$188,168	\$50,000	\$160,000
520	Building & Improvements	\$68,536	\$842,597	\$1,070,961	\$1,082,000
	Sub-Total LTFM	\$179,573	\$1,217,065	\$1,368,555	\$1,698,353
Facilities - 05					
850	District Wide Facilities	\$580,863	\$535,481	\$495,869	\$630,564
108	Administrative Technology Services	\$169,949	\$172,848	\$175,032	\$182,969
110	Data Processing	\$247,360	\$279,115	\$224,221	\$106,549
370	Rentals & Operating Leases	\$72,628	\$77,401	\$80,018	\$88,548
810	Operations & Maintenance	\$89,616	\$39,364	\$106,550	\$0
267	Buffalo High School	\$90,574	\$42,831	\$135,725	\$119,875
045	Phoenix Learning Center	\$1,475	\$0	\$650	\$0
090	Montrose Early Education Center	\$250	\$0	\$0	\$450
368	Buffalo Community Middle School	\$210,508	\$80,919	\$20,000	\$305,054
501	Parkside Elementary	\$48,895	\$96,149	\$75,250	\$119,850
502	Hanover Elementary	\$47,607	\$69,047	\$16,081	\$216,624
503	Montrose Elementary	\$124,588	\$202,013	\$85,000	\$20,300
504	Tatanka Elementary	\$15,806	\$50,015	\$85,675	\$9,450
506	Discovery Elementary	\$28,621	\$47,551	\$373,880	\$6,300
507	Northwinds Elementary	\$34,376	\$35,855	\$21,970	\$11,050
	Sub-Total Facilities	\$1,763,116	\$1,728,589	\$1,895,921	\$1,817,583
Other					
003/185	Lane Changes & Retro Benefits	\$0	\$0	\$0	\$394,930
042	Severance Pay	\$92,913	\$61,087	\$37,618	\$52,863
044	DW Workers Compensation	\$15,102	\$27,330	\$24,474	\$23,665
211	All Inst Prog Benefit	\$0	\$0	\$2,746	\$64,191
280	Reemployment	\$19,413	\$14,219	\$20,000	\$50,000
220;291	Retirees Insurance	\$211,312	\$348,316	\$340,368	\$650,637
605-113	Itinerate Staffing Travel	\$4,339	\$19,657	\$23,903	\$23,903
605	New Program Offering & Bldg Impr.	\$174,393	\$155,793	\$226,458	\$152,890
680	Technology	\$0	\$0	\$0	\$300,000
340	Property & Liability Insurance	\$216,178	\$237,464	\$247,696	\$253,102
720	Health Services	\$12,593	\$11,363	\$11,977	\$11,497
940	Insurance Recovery	\$0	\$6,642	\$0	\$0
	Student Activities - 09	\$653,778	\$761,050	\$688,850	\$693,374
	Sub-Total Other	\$1,400,021	\$1,642,921	\$1,624,090	\$2,671,052
	Total General Fund Expenditures	\$62,048,814	\$65,672,888	\$70,138,465	\$71,522,695

Special Revenue Funds

02 Food Service Fund

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

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

04 Community Service Fund

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

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

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

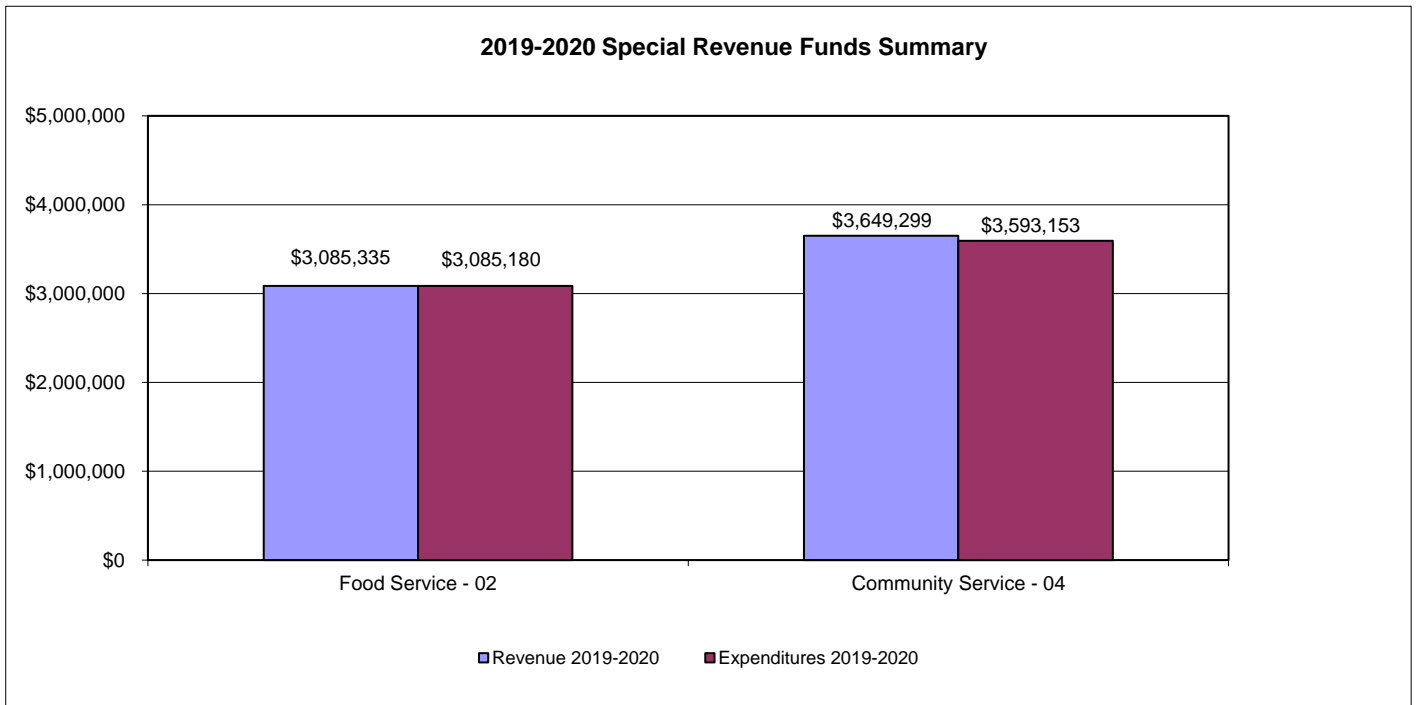
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

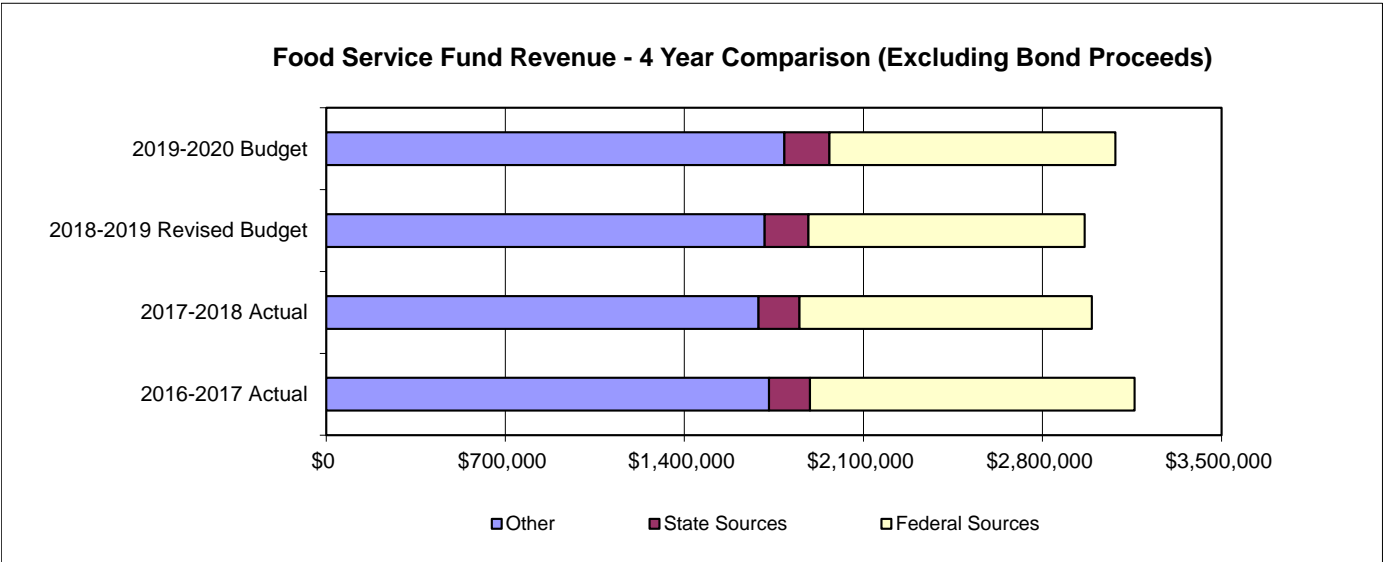
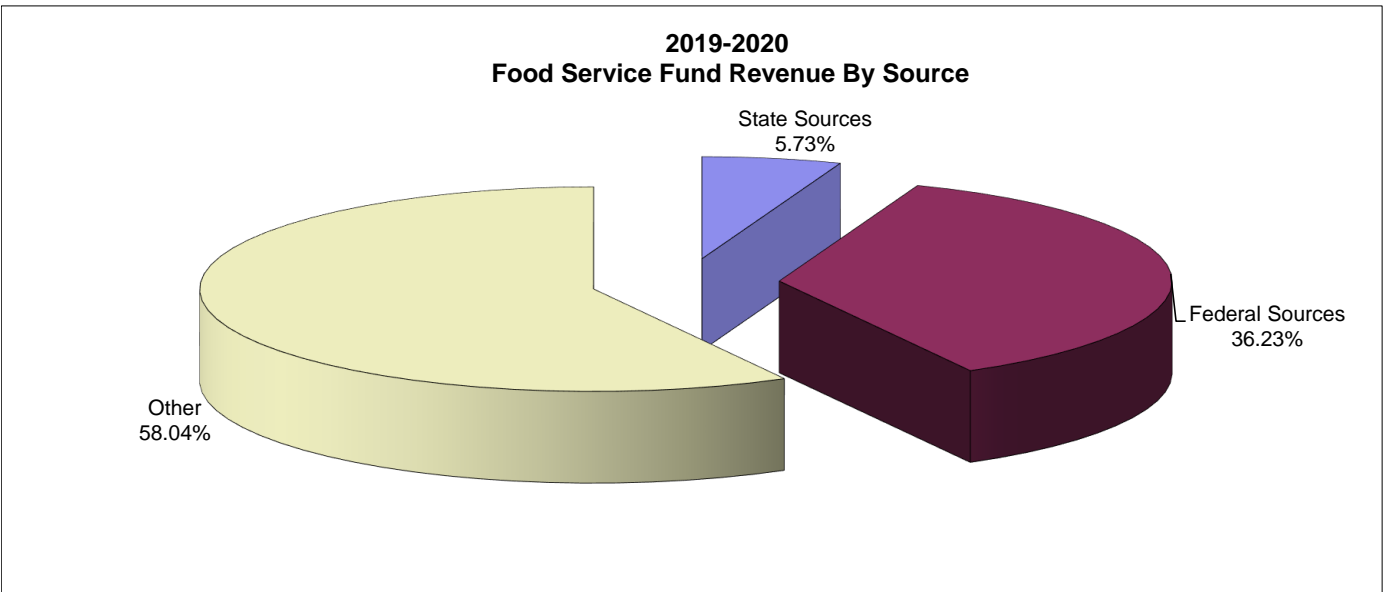
	Fund Balance 6/30/18	Revenue 2018-2019	Expenditures 2018-2019	Fund Balance 6/30/19	Revenue 2019-2020	Expenditures 2019-2020	Fund Balance 6/30/20
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$471,586	\$2,965,264	\$3,021,828	\$415,022	\$3,085,335	\$3,085,180	\$415,177
Community Service - 04	(\$276,101)	\$3,668,587	\$3,577,702	(\$185,216)	\$3,649,299	\$3,593,153	(\$129,070)
Total	\$195,485	\$6,633,851	\$6,599,530	\$229,806	\$6,734,634	\$6,678,333	\$286,107



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

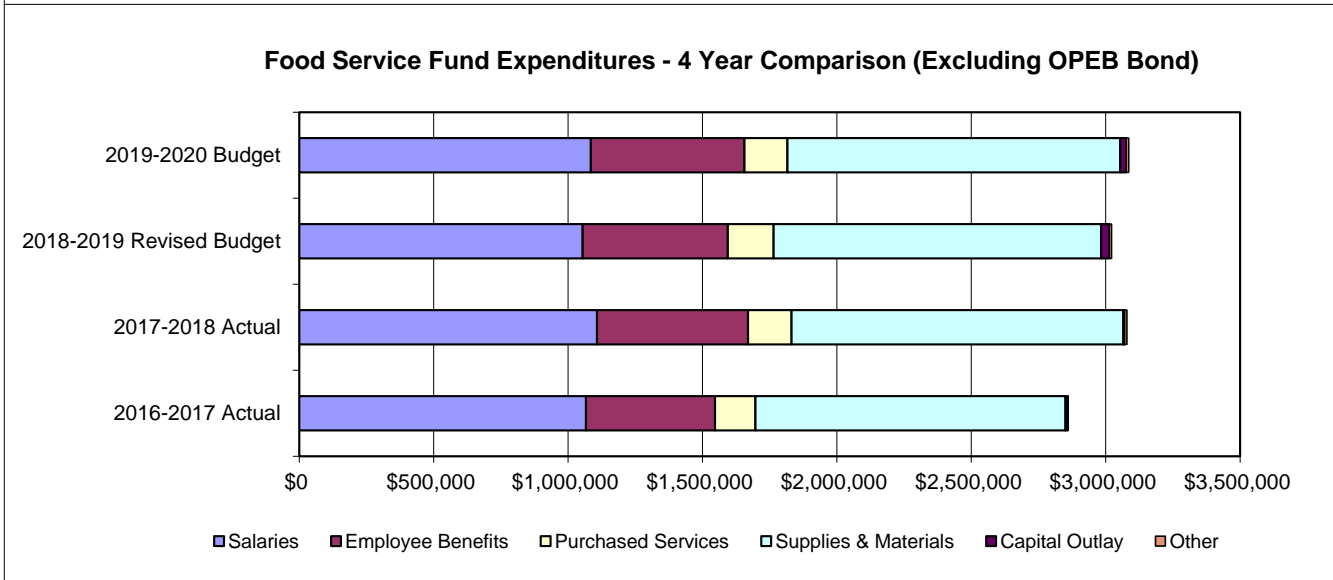
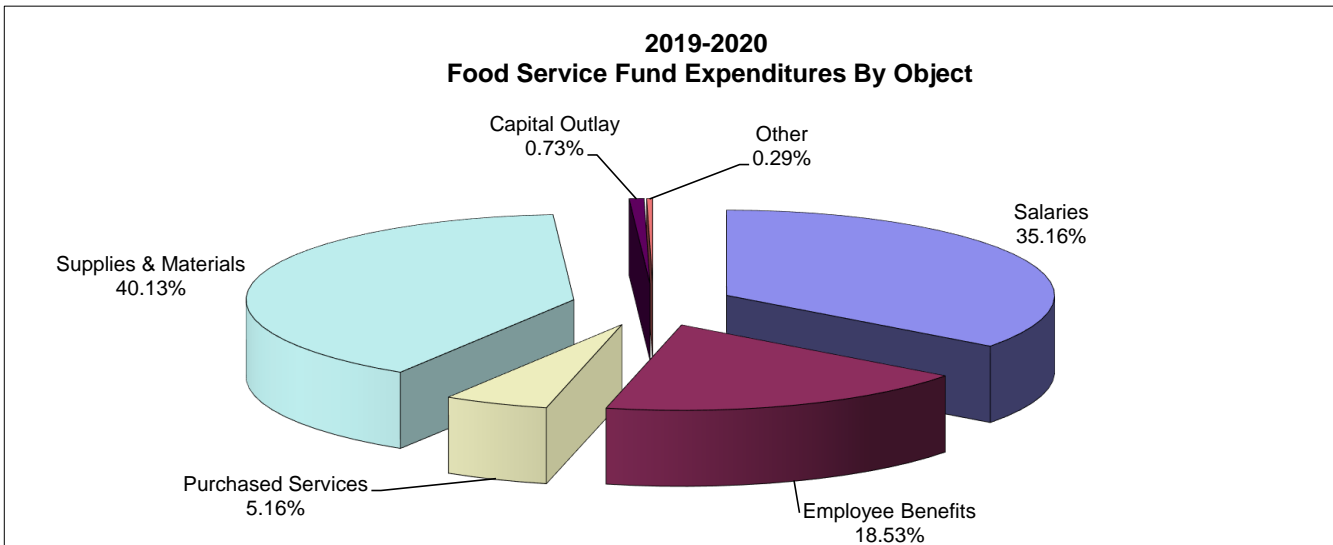
	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget	Amount Change	% Change
State Sources	\$159,723	\$160,069	\$171,020	\$176,682	\$5,662	3.31%
Federal Sources	\$1,269,559	\$1,142,623	\$1,080,095	\$1,117,797	\$37,702	3.49%
Other	\$1,731,022	\$1,690,297	\$1,714,149	\$1,790,856	\$76,707	4.47%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,160,304	\$2,992,989	\$2,965,264	\$3,085,335	\$120,071	4.05%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget	Amount Change	% Change
Salaries	\$1,066,847	\$1,107,212	\$1,054,317	\$1,084,720	\$30,403	2.88%
Employee Benefits	\$479,223	\$562,544	\$539,787	\$571,736	\$31,949	5.92%
Purchased Services	\$150,827	\$161,591	\$170,800	\$159,300	(\$11,500)	-6.73%
Supplies & Materials	\$1,153,719	\$1,234,315	\$1,217,963	\$1,237,963	\$20,000	1.64%
Capital Outlay	\$8,396	\$4,773	\$30,000	\$22,500	(\$7,500)	-25.00%
Other	\$1,186	\$8,472	\$8,961	\$8,961	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,860,198	\$3,078,907	\$3,021,828	\$3,085,180	\$63,352	2.10%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

FOOD SERVICE - FUND 02

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	\$2,307	\$5,256	\$5,151	\$5,053
141	Student Lunch Sales	\$1,149,505	\$1,106,235	\$1,111,886	\$1,179,055
144	Adult Lunch Sales	\$19,980	\$26,388	\$16,151	\$16,805
188	Refunds	\$2,273	\$1,238	\$2,918	\$2,918
190/196	Misc Income/Sale of Equipment	\$0	\$0	\$3,500	\$3,500
300	State Lunch Aid	\$103,255	\$98,197	\$92,435	\$95,271
397	TRA Special Funding Revenue	\$916	\$961	\$961	\$961
405	Federal Lunch Aid	\$223,025	\$216,448	\$209,178	\$215,047
472	Federal Free & Reduced	\$556,334	\$535,102	\$487,250	\$510,653
473	Federal Commodity Rebate	\$16,894	\$17,668	\$0	\$0
474	Federal Commodities	\$244,767	\$164,010	\$164,000	\$164,000
	Sub-Total Lunch - 701	\$2,319,256	\$2,171,503	\$2,093,430	\$2,193,263
Breakfast - 705					
141	Student Breakfast Sales	\$109,635	\$121,452	\$144,732	\$153,699
142	Ala Carte Sales	\$46,667	\$43,779	\$43,780	\$43,780
144	Adult Breakfast Sales	\$387	\$240	\$323	\$338
312	State Breakfast Aid	\$55,749	\$60,911	\$77,624	\$80,450
476	Federal Breakfast Aid	\$162,224	\$157,942	\$154,005	\$162,435
	Sub-Total Breakfast - 705	\$374,662	\$384,324	\$420,464	\$440,702
Summer - 709					
144	Adult Breakfast Sales	\$817	\$391	\$391	\$391
150	Auxillary-Community Related	\$600	\$0	\$0	\$0
160	Auxillary-School Related	\$9,198	\$0	\$0	\$0
300	State	\$720	\$0	\$0	\$0
474	Federal Commodities	(\$6,788)	\$397	\$5,500	\$5,500
479	Federal Summer Aid	\$73,103	\$51,057	\$60,162	\$60,162
	Sub-Total Summer - 709	\$77,650	\$51,845	\$66,053	\$66,053
Other - 703 & 707					
142	Ala Carte Sales	\$325,359	\$351,093	\$351,093	\$351,093
143	Milk Sales	\$17,568	\$17,618	\$17,618	\$17,618
150	Auxiliary -Community Rel.	\$2,374	\$634	\$634	\$634
160	Auxillary-School Related	\$43,435	\$15,972	\$15,972	\$15,972
	Sub-Total Other - 703 & 707	\$388,736	\$385,317	\$385,317	\$385,317
	Total Food Service Revenue	\$3,160,304	\$2,992,989	\$2,965,264	\$3,085,335

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

FOOD SERVICE - FUND 02

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$78,791	\$74,400	\$65,800	\$71,610
005	Clerical Salaries	\$19,190	\$19,409	\$19,640	\$19,900
006	Skilled Trade	\$622,892	\$669,048	\$626,713	\$642,693
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$55,000
026	Unskilled Temporary	\$21,435	\$16,887	\$23,000	\$23,000
041	Life Insurance	\$1,520	\$1,574	\$1,252	\$1,208
043	Hospitalization	\$223,759	\$236,906	\$230,706	\$238,481
044	Workers Compensation	\$24,220	\$63,314	\$56,695	\$54,820
046	State Retirement Contribution	\$53,779	\$57,116	\$55,277	\$56,931
047	Income Protection	\$188	\$184	\$154	\$165
061	Non Licensed FICA	\$51,010	\$56,203	\$60,447	\$62,134
195	Salary Chargeback	-\$361	-\$263	\$0	\$0
211	Gas and Oil	\$1,317	\$1,442	\$2,000	\$2,000
235	Dental Insurance	\$6,320	\$7,518	\$6,642	\$7,234
250	403b Match	\$1,860	\$0	\$2,174	\$2,174
291	Other Post Emp Benefits	\$0	\$24,000	\$4,000	\$20,000
295	Benefit Chargeback	-\$55	-\$40	-\$60	-\$60
101	Contracted Services/Debit System	\$5,862	\$14,672	\$20,000	\$11,000
110	Postage	\$427	\$535	\$750	\$750
111	Telephone	\$679	\$728	\$1,000	\$1,000
113	Travel	\$1,538	\$3,700	\$4,500	\$2,000
115/116	Advertising/Printing	\$207	\$156	\$250	\$250
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	\$22,019	\$27,502	\$25,000	\$25,000
143	Training & In-Service	\$0	\$9	\$0	\$0
169	Equipment	\$8,396	\$4,773	\$30,000	\$22,500
186	Non Cert Ext Time	\$0	\$1,804	\$1,877	\$1,877
201	Supplies	\$53,605	\$15,354	\$30,000	\$50,000
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$7,000	\$7,000
205	Offices Supplies	\$3,178	\$123	\$500	\$500
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000
218	TRA	\$44	\$12	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

FOOD SERVICE - FUND 02

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$270	\$7,511	\$8,000	\$8,000
306	Miscellaneous	\$0	\$9	\$0	\$0
313	Credit Card Fees	\$42,991	\$38,403	\$41,000	\$41,000
319	Computer & Tech Services	\$0	\$1,310	\$1,500	\$1,500
455/465	Technology Equipment	\$0	\$28,611	\$2,000	\$2,000
491	Federal Commodities	\$237,413	\$163,613	\$164,000	\$164,000
511	Food	\$449,483	\$593,165	\$537,244	\$537,244
512	Milk & Bulk Milk Purchase	\$88,198	\$49,699	\$72,905	\$72,905
891	TRA Special Funding Pension Exp	\$916	\$961	\$961	\$961
Sub-Total Lunch - 701		\$2,167,591	\$2,326,848	\$2,242,927	\$2,291,777
Breakfast - 705					
005	Secy Clerical	\$4,429	\$4,394	\$4,540	\$4,600
006	Skilled Trade	\$113,865	\$115,475	\$109,819	\$112,259
041	Life Insurance	\$247	\$243	\$203	\$203
043	Hospitalization	\$36,809	\$36,946	\$39,056	\$41,609
046	State Retirement Contribution	\$8,875	\$8,993	\$8,577	\$8,764
047	Income Protection Contribution	\$7	\$8	\$8	\$8
061	Non License FICA	\$8,203	\$8,173	\$8,748	\$8,940
235	Dental Insurance	\$1,080	\$1,212	\$972	\$1,145
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$0	\$0	\$500	\$500
201	Supplies	\$98	\$13,653	\$14,000	\$14,000
313	Credit Card Fees	\$2,358	\$5,882	\$6,000	\$6,000
511	Food	\$81,922	\$100,091	\$91,916	\$91,916
512	Milk	\$7,000	\$32,050	\$33,000	\$33,000
Sub-Total Breakfast - 705		\$264,893	\$327,120	\$317,339	\$322,944
Other- 707					
005	Secy Clerical	\$2,952	\$2,975	\$3,030	\$3,070
006	Skilled Trade	\$112,695	\$111,674	\$97,893	\$101,239
026	Unskilled Temporary	\$4,065	\$5,481	\$5,512	\$7,000
041	Life Insurance	\$241	\$235	\$198	\$198
043	Hospitalization	\$36,078	\$34,667	\$39,099	\$41,454

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

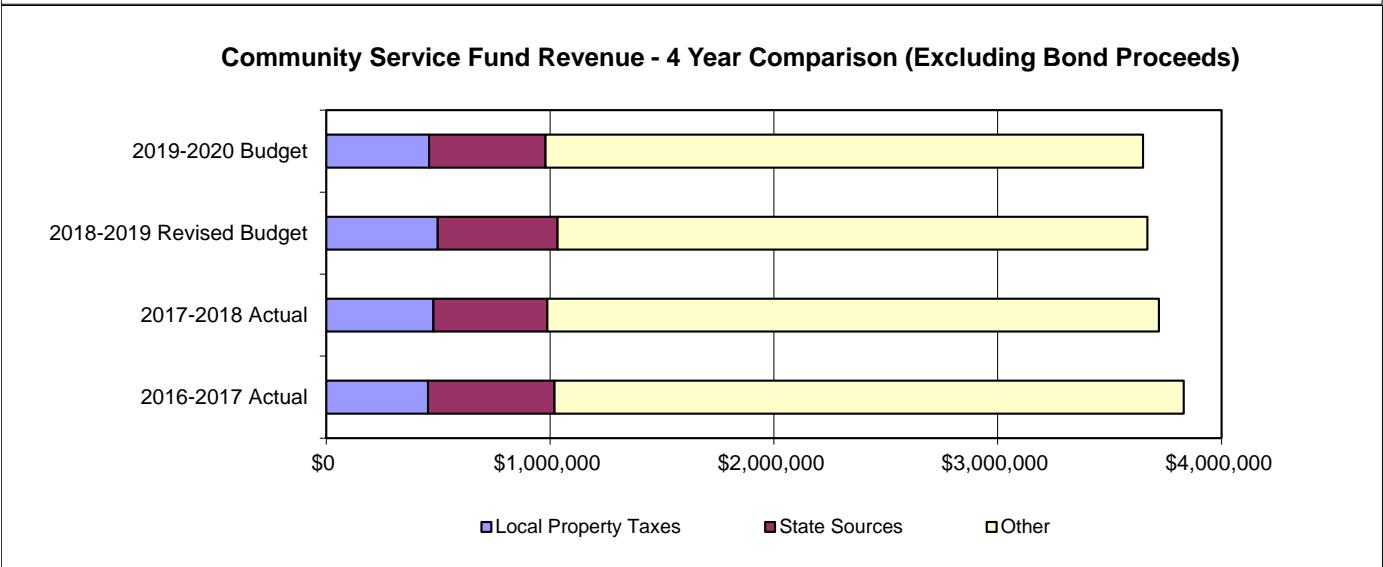
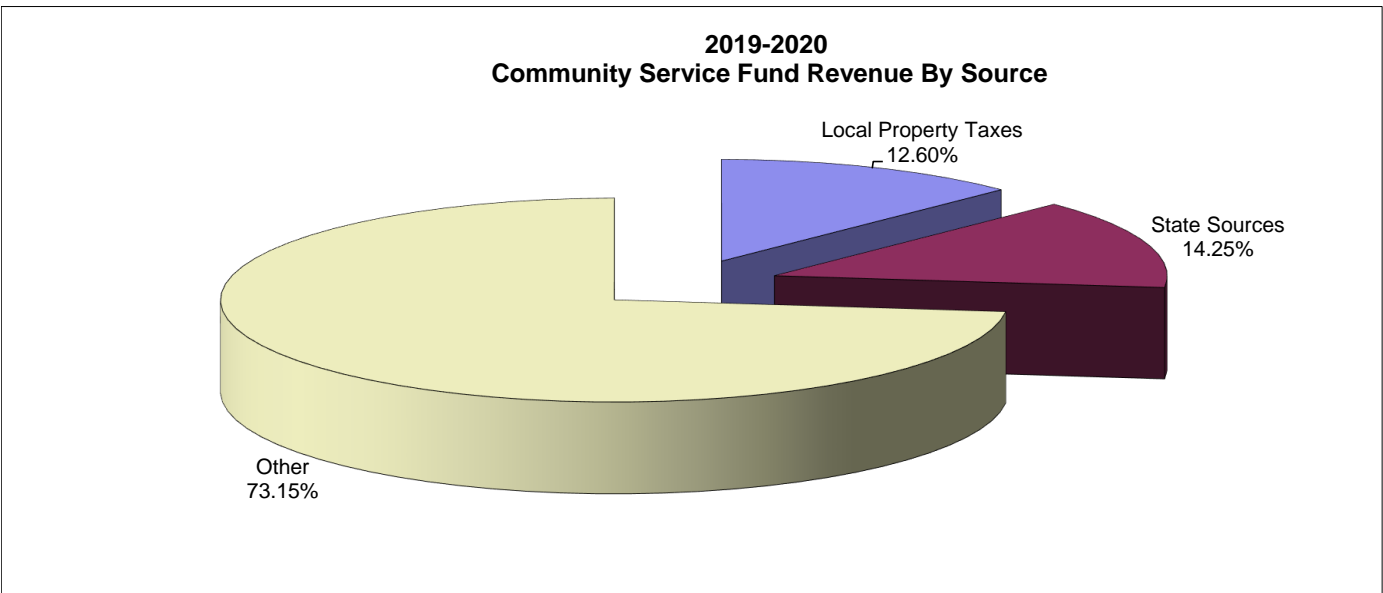
FOOD SERVICE - FUND 02

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Food Service Expenditures					
Other - 707 (Continued)					
046	State Retirement Contribution	\$8,636	\$8,653	\$7,983	\$8,348
047	Income Protection Contribution	\$5	\$5	\$5	\$6
060-061	FICA	\$8,236	\$8,450	\$8,142	\$8,515
235	Dental Insurance	\$924	\$1,096	\$1,056	\$1,197
125	Repairs & Maintenance	\$133	\$0	\$500	\$500
201	Supplies	\$3,323	\$12,306	\$13,000	\$13,000
218	TRA	\$11	\$0	\$0	\$0
313	Credit Card Fees	\$14,410	\$7,469	\$8,000	\$8,000
511	Food	\$169,856	\$154,056	\$180,578	\$180,578
512	Milk	\$7,025	\$8,104	\$9,000	\$9,000
	Sub-Total Other - 707	\$368,590	\$355,171	\$373,996	\$382,105
Summer- 709					
002	Managerial Salaries	\$5,931	\$5,600	\$4,960	\$5,390
005	Secy Clerical	\$2,952	\$2,975	\$3,030	\$3,070
006	Skilled Trade	\$22,457	\$18,078	\$27,991	\$28,500
026	Unskilled Temp	\$554	\$4,276	\$5,512	\$5,512
041	Life Insurance	\$17	\$17	\$15	\$12
043	Hospitalization	\$2,199	\$2,349	\$1,935	\$1,523
046	State Retirement Contribution	\$2,345	\$2,231	\$3,112	\$3,185
047	Income Protection Contribution	\$17	\$17	\$14	\$15
061	Non Licensed FICA	\$2,348	\$2,303	\$3,174	\$3,249
101	Contracted Services/Debit System	\$0	\$600	\$1,000	\$1,000
205	Office Supplies	\$15	\$0	\$0	\$0
235	Dental Insurance	\$160	\$160	\$70	\$145
250	403b Match	\$140	\$0	\$133	\$133
113	Travel	\$166	\$367	\$0	\$0
115/116	Advertising/Printing	\$38	\$257	\$300	\$300
125	Repairs & Maintenance	\$0	\$0	\$500	\$500
201	Supplies	\$1,033	\$3,690	\$4,500	\$4,500
491	Federal Commodities	\$566	\$793	\$5,500	\$5,500
511	Food	\$14,881	\$22,708	\$22,320	\$22,320
512	Milk	\$3,305	\$3,347	\$3,500	\$3,500
	Sub-Total Other - 709	\$59,124	\$69,768	\$87,566	\$88,354
	Total Food Service Expenditures	\$2,860,198	\$3,078,907	\$3,021,828	\$3,085,180

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

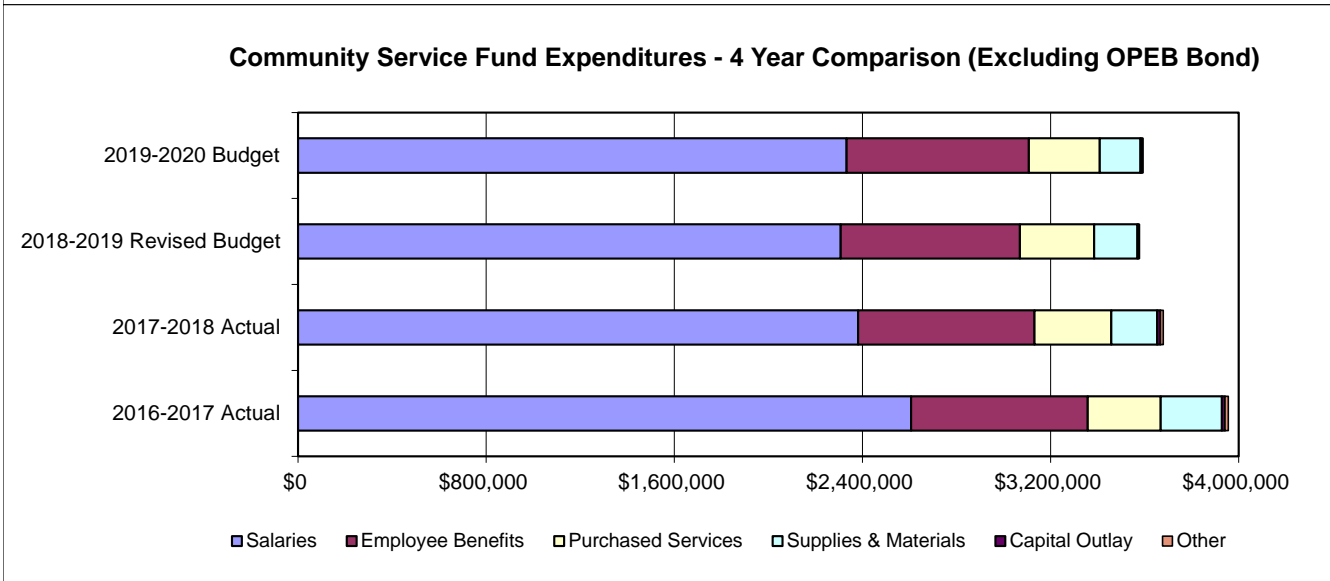
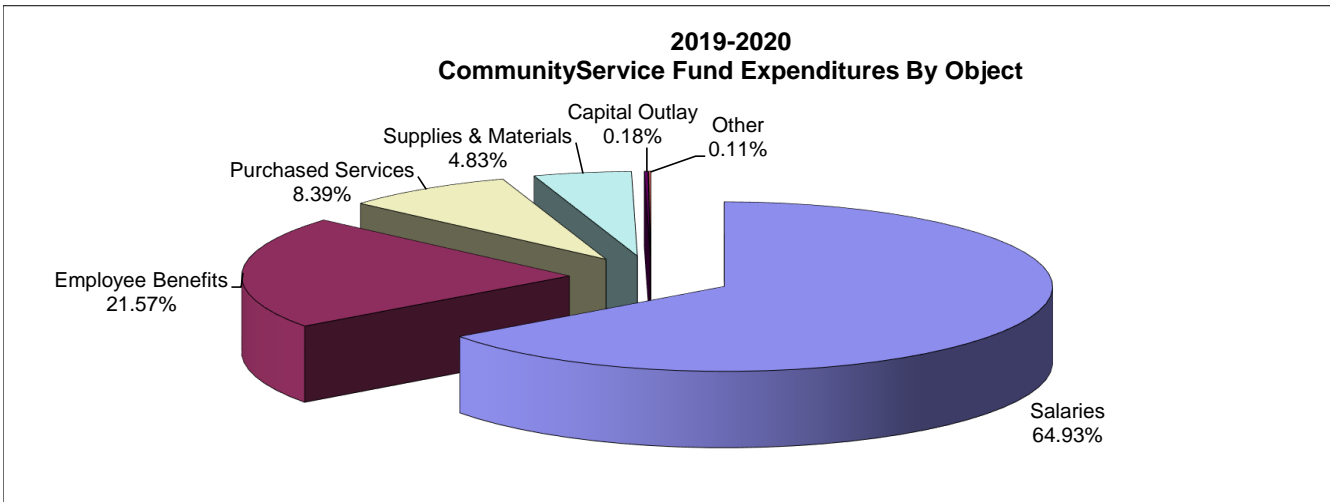
	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget	Amount Change	% Change
Local Property Taxes	\$454,322	\$478,256	\$498,369	\$459,798	(\$38,571)	-7.74%
State Sources	\$565,070	\$509,741	\$534,593	\$520,116	(\$14,477)	-2.71%
Other	\$2,811,603	\$2,731,935	\$2,635,625	\$2,669,385	\$33,760	1.28%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,830,995	\$3,719,932	\$3,668,587	\$3,649,299	(\$19,288)	-0.53%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget	Amount Change	% Change
Salaries	\$2,606,592	\$2,382,167	\$2,307,875	\$2,332,964	\$25,089	1.09%
Employee Benefits	\$751,452	\$750,133	\$761,359	\$775,016	\$13,657	1.79%
Purchased Services	\$310,717	\$325,605	\$315,768	\$301,373	(\$14,395)	-4.56%
Supplies & Materials	\$259,622	\$195,709	\$184,550	\$173,400	(\$11,150)	-6.04%
Capital Outlay	\$13,019	\$13,297	\$4,250	\$6,500	\$2,250	52.94%
Other	\$14,203	\$12,446	\$3,900	\$3,900	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,955,605	\$3,679,357	\$3,577,702	\$3,593,153	\$15,451	0.43%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

COMMUNITY SERVICE - FUND 04

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Community Service Revenue					
340	Non Public School	\$22,016	\$22,758	\$27,000	\$27,000
501	General Comm Ed	\$273,268	\$309,693	\$290,284	\$289,449
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$0	\$0	\$36,000	\$0
505	Aquatics	\$42,515	\$43,101	\$44,250	\$50,400
507	Driver's Education BTW	\$117,600	\$114,257	\$127,000	\$130,000
508	Driver's Education Classroom	\$7,217	\$5,038	\$6,100	\$6,500
326	Adults with Disabilities	\$83,159	\$79,052	\$79,250	\$81,000
520	Adult Basic Education	\$94,453	\$86,950	\$85,000	\$87,000
570	KidKare	\$1,438,225	\$1,483,009	\$1,516,610	\$1,503,619
570	Little KidKare	\$316,710	\$225,877	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$411,978	\$367,454	\$391,597	\$392,883
582	School Readiness	\$444,625	\$398,411	\$453,748	\$449,239
583	Preschool Screening	\$20,314	\$21,161	\$20,275	\$17,060
585	Youth Development	\$486,776	\$479,195	\$515,598	\$537,149
590	Facility Use	\$72,139	\$83,976	\$75,875	\$78,000
Total Community Service Revenue		\$3,830,995	\$3,719,932	\$3,668,587	\$3,649,299

Community Service Expenditures					
350-351	Non Public	\$16,810	\$21,676	\$27,000	\$27,000
501	General Community Education	\$333,383	\$291,614	\$286,522	\$254,661
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$26,836	\$24,239	\$35,017	\$24,434
505	Aquatics	\$62,723	\$42,589	\$37,367	\$41,685
507	Driver's Education BTW	\$110,694	\$121,279	\$106,244	\$108,912
508	Driver's Education Classroom	\$32,944	\$18,714	\$30,608	\$28,807
510	Adults with Disabilities	\$63,734	\$88,973	\$85,114	\$86,763
520	Adult Basic Education	\$94,321	\$86,950	\$84,092	\$86,545
570	KidKare	\$1,470,250	\$1,351,064	\$1,444,304	\$1,470,952
570	Little KidKare	\$421,226	\$305,577	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$356,291	\$308,728	\$361,062	\$378,443
582	School Readiness	\$415,000	\$425,505	\$458,494	\$450,407
583	Preschool Screening	\$29,898	\$36,887	\$27,059	\$27,679
585	Youth Development	\$404,357	\$488,979	\$534,280	\$537,951
590	Facility Use	\$117,138	\$66,583	\$60,539	\$68,914
Total Community Service Expenditures		\$3,955,605	\$3,679,357	\$3,577,702	\$3,593,153

Other Funds

06 Building Construction Fund

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

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

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

07 Debt Service Fund

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

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

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

16 Alternative Facilities Fund

The Alternative Facilities Fund is used to record revenues and expenditures associated with projects over \$2,000,000 and fall under the Long-Term Facilities Maintenance Program. Projects are funded by a combination of property tax levy and state aid or by the sale of bonds. These projects must have prior state approval and meet all specific requirements of Minnesota State Law. There is no activity in this Fund for 2019-2020.

18 HRA Trust Fund

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

45 OPEB Trust Fund

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

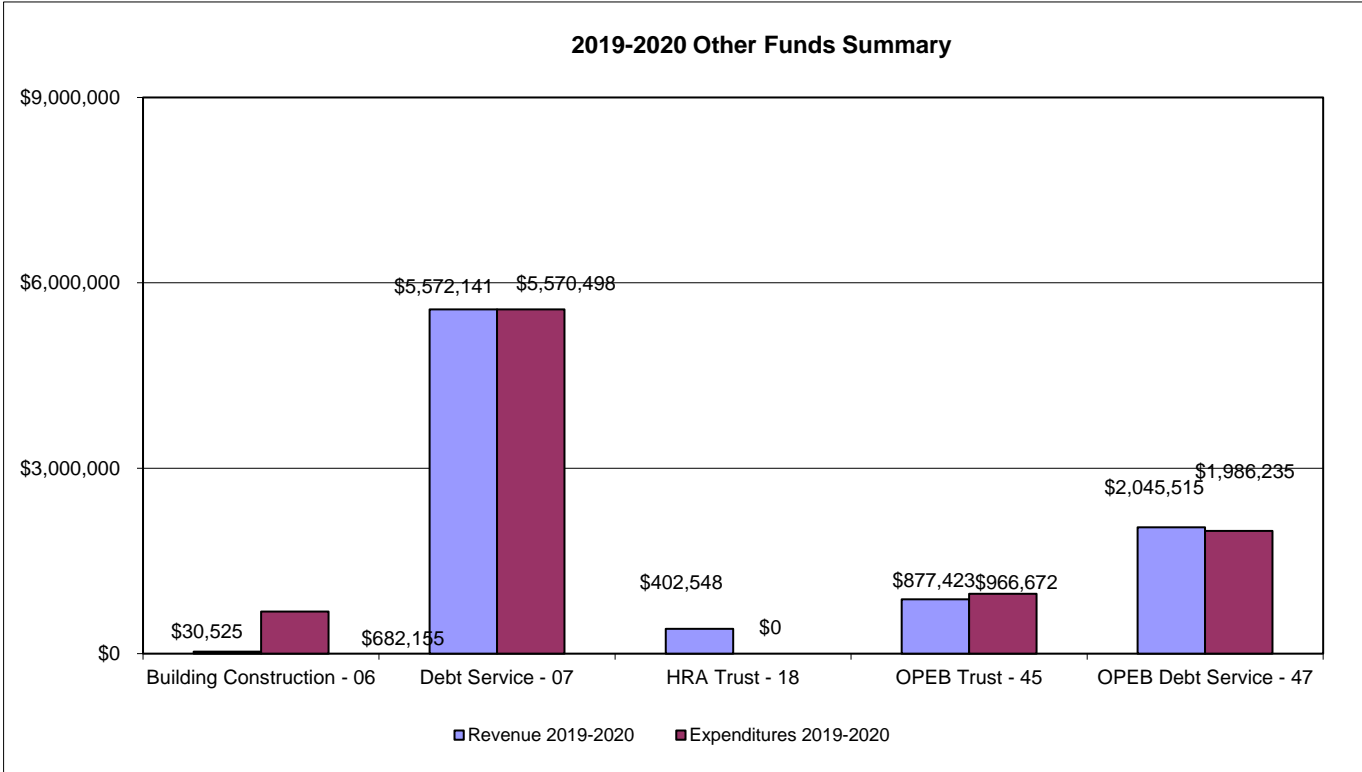
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/18	Revenue 2018-2019 Unaudited	Expenditures 2018-2019 Unaudited	Fund Balance 6/30/19	Revenue 2019-2020 Budget	Expenditures 2019-2020 Budget	Fund Balance 6/30/20
Building Construction - 06	\$2,002,700	\$119,592	\$1,470,662	\$651,630	\$30,525	\$682,155	\$0
Debt Service - 07	\$7,234,264	\$5,502,310	\$11,644,207	\$1,092,367	\$5,572,141	\$5,570,498	\$1,094,010
HRA Trust - 18	\$1,610,918	\$407,123	\$0	\$2,018,041	\$402,548	\$0	\$2,420,589
OPEB Trust - 45	\$13,297,904	\$710,003	\$1,100,930	\$12,906,977	\$877,423	\$966,672	\$12,817,728
OPEB Debt Service - 47	\$226,026	\$2,079,943	\$1,971,835	\$334,134	\$2,045,515	\$1,986,235	\$393,414
Total	\$24,371,812	\$8,818,971	\$16,187,634	\$17,003,149	\$8,928,152	\$9,205,560	\$16,725,741



**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Building Construction Revenue					
092	Interest Income	\$154,582	\$110,678	\$50,000	\$0
096	Miscellaneous Income	\$0	\$0	\$0	\$0
097	Erate Discount Revenue	\$235,731	(\$76,742)	\$26,842	\$0
099	Miscellaneous Income	\$122,906	\$41,725	\$42,750	\$30,525
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
Total Building Construction Revenue		\$513,219	\$75,661	\$119,592	\$30,525
Building Construction Expenditures					
005	District Wide	\$863,613	\$541,727	\$991,947	\$555,284
045	Phoenix LC	\$0	\$0	\$0	\$0
267	Buffalo High School	\$5,022,505	\$148,253	\$0	\$60,271
368	Buffalo Community Middle School	\$2,400,676	\$269,660	\$228,243	\$45,000
501	Parkside Elementary	\$145,359	\$854,685	\$111,589	\$0
502	Hanover Elementary	\$160,737	\$12,587	\$0	\$0
503	Montrose Elementary	\$81,777	\$1,271	\$41,771	\$0
504	Tatanka Elementary	\$3,545,752	\$477,847	\$72,333	\$0
506	Discovery Elementary	\$455,077	\$1,898,776	\$24,779	\$21,600
507	Northwinds Elementary	\$35,217	\$8,835	\$0	\$0
Total Building Construction Expenditures		\$12,710,713	\$4,213,641	\$1,470,662	\$682,155

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

DEBT SERVICE - FUND 07

		2016-2017	2017-2018	2018-2019	2019-2020
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$5,683,064	\$5,795,329	\$5,092,945	\$5,156,535
009	Fiscal Disparities	\$72,850	\$75,278	\$75,000	\$75,000
092	Interest Income	\$26,202	\$65,744	\$64,429	\$63,197
200/300	Other State Revenues	\$45,583	\$44,228	\$166,930	\$166,930
229	Disparity Reduction Aid	\$1,054	\$1,075	\$924	\$924
317	Long Term Facilities Maintenance Aid	\$484,217	\$485,441	\$102,082	\$109,555
631	Sale of Bonds Proceeds	\$0	\$6,028,530	\$0	\$0
Total Debt Service Revenue		\$6,312,970	\$12,495,625	\$5,502,310	\$5,572,141
Debt Service Expenditures					
710	Payments on Bonds	\$4,235,000	\$4,375,000	\$3,600,000	\$3,730,000
720	Interest on Bonds	\$2,299,397	\$2,161,347	\$2,059,347	\$1,835,498
790	Service Charges	\$5,525	\$65,452	\$5,000	\$5,000
920	Bond Refunding Payments	\$0	\$0	\$5,979,860	\$0
Total Debt Service Expenditures		\$6,539,922	\$6,601,799	\$11,644,207	\$5,570,498

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2016-2017 Actual	2017-2018 Actual	2018-2019 Revised Budget	2019-2020 Budget
Alternative Facilities Revenue*					
092	Interest Income	\$0	\$0	\$0	\$0
631	Bond Proceeds	\$0	\$0	\$0	\$0
Total Alternative Facilities Revenue		\$0	\$0	\$0	\$0
Alternative Facilities 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 Alternative Facilities Expenditures		\$0	\$0	\$0	\$0

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

HRA TRUST - FUND 18

		2016-2017	2017-2018	2018-2019	2019-2020
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$17,031	\$18,149	\$20,000	\$20,000
099	Miscellaneous Revenue	\$260,537	\$266,802	\$387,123	\$382,548
	Total HRA Revenue	\$277,568	\$284,951	\$407,123	\$402,548
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
2019-2020 BUDGET**

OPEB TRUST - FUND 45

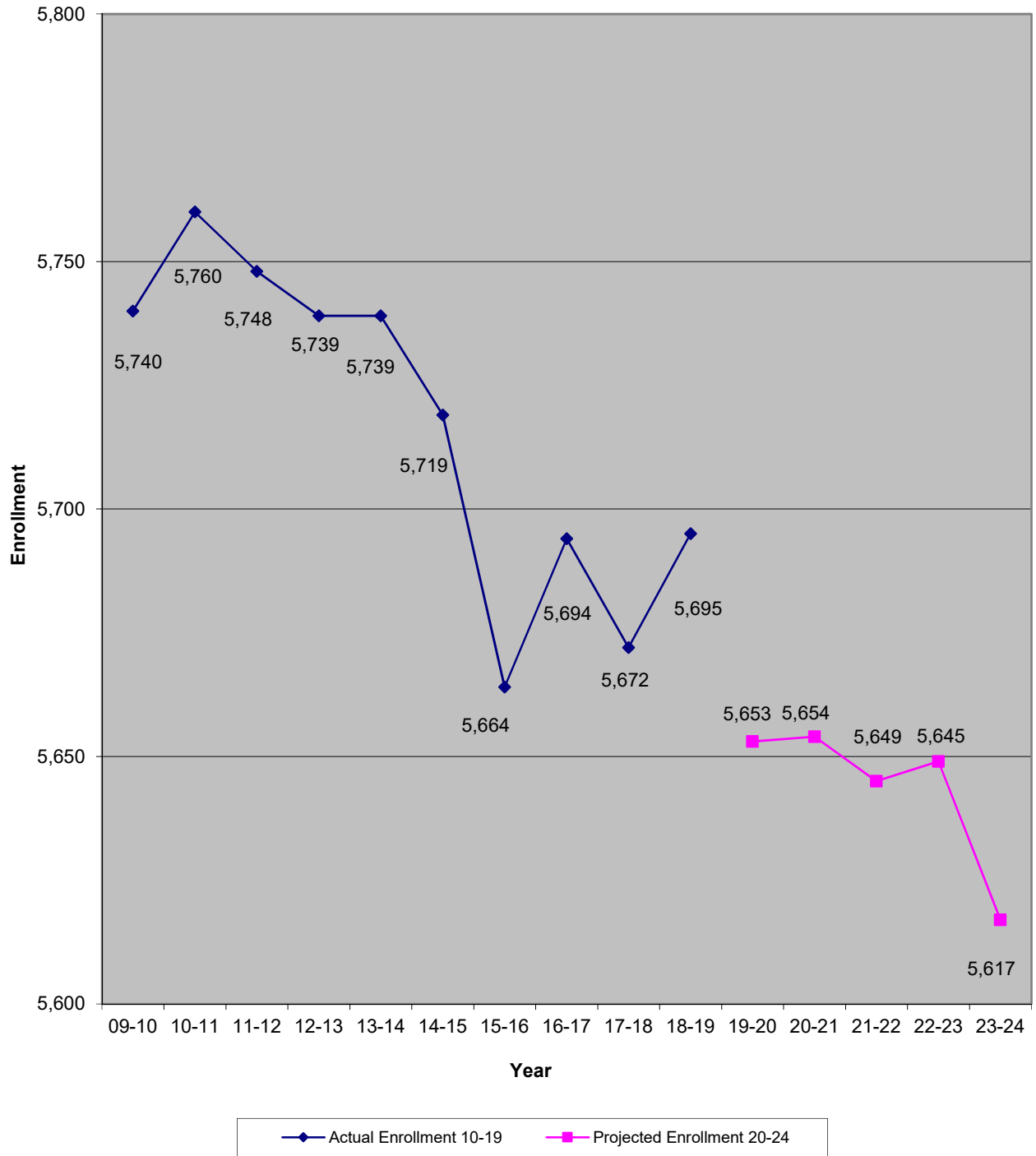
		2016-2017	2017-2018	2018-2019	2019-2020
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$1,004,190	\$714,809	\$375,000	\$575,000
616	Retiree Contributions	\$224,624	\$269,040	\$335,003	\$302,423
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$1,228,814	\$983,849	\$710,003	\$877,423
OPEB Trust Expenditures					
220	Health Insurance	\$536,715	\$738,112	\$653,690	\$637,607
230	Life Insurance	\$7,561	\$7,416	\$25,516	\$23,240
235	Dental Insurance	\$41,057	\$52,524	\$50,731	\$53,689
251	Contributions to H.S.A.	\$425,546	\$370,082	\$370,993	\$252,136
Total OPEB Trust Expenditures		\$1,010,879	\$1,168,134	\$1,100,930	\$966,672

**ISD 877 BUFFALO-HANOVER-MONTROSE
2019-2020 BUDGET**

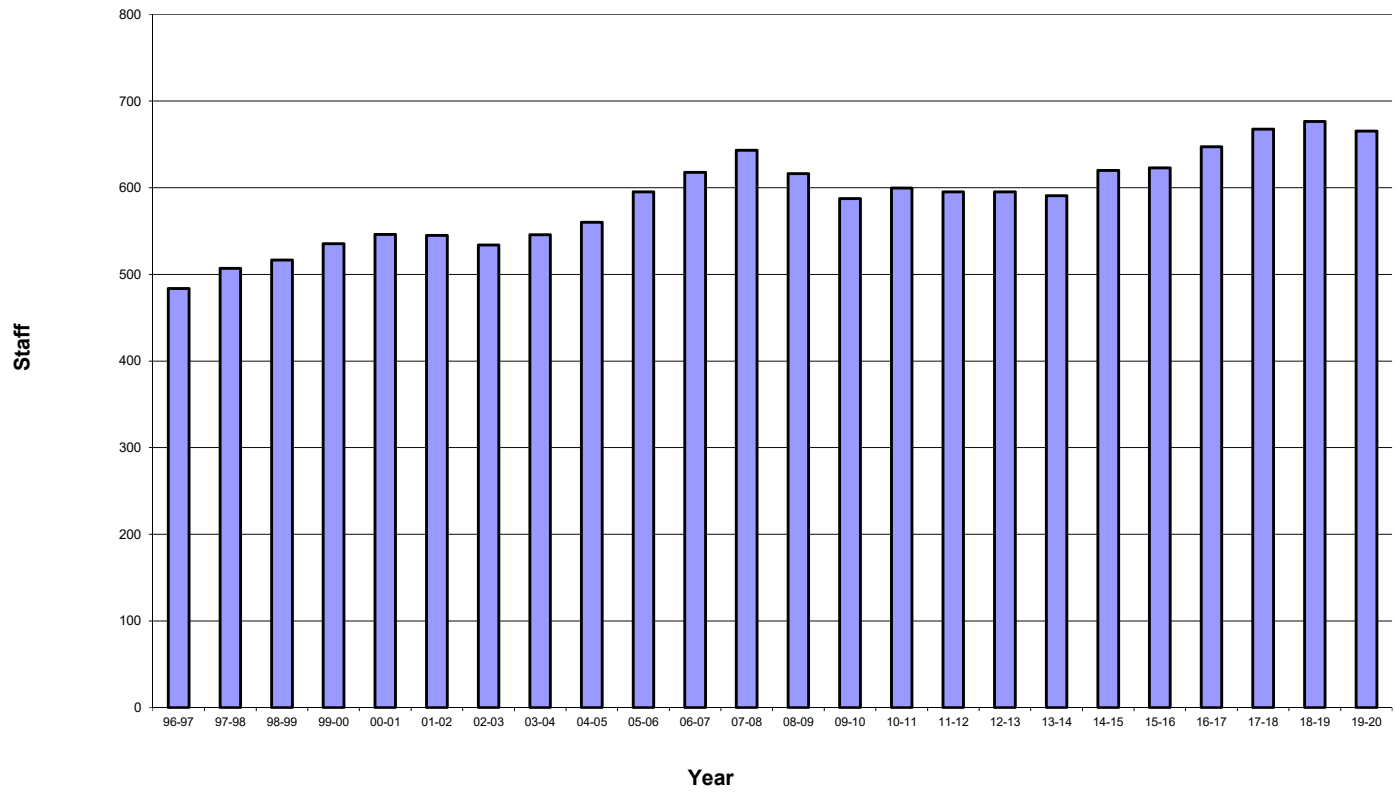
OPEB DEBT SERVICE - FUND 47

		2016-2017	2017-2018	2018-2019	2019-2020
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$1,260,101	\$1,244,240	\$2,038,936	\$2,004,694
009	Fiscal Disparities	\$15,926	\$16,378	\$16,300	\$16,300
092	Interest Income	\$4,270	\$9,880	\$9,683	\$9,497
200/300	Other State Revenues	\$10,131	\$9,517	\$14,666	\$14,666
229	Disparity Reduction Agent	\$234	\$232	\$358	\$358
631	Disparity Reduction Agent	\$9,687,488	\$0	\$0	\$0
Total OPEB Debt Service Revenue		\$10,978,150	\$1,280,247	\$2,079,943	\$2,045,515
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$735,000	\$1,070,000	\$1,780,000	\$1,830,000
720	Interest on Bonds	\$493,987	\$159,316	\$190,410	\$154,810
790	Service Charges	\$90,501	\$450	\$1,425	\$1,425
920	Bond Refunding Payments	\$9,595,633	\$0	\$0	\$0
Total OPEB Debt Service Expenditures		\$10,915,121	\$1,229,766	\$1,971,835	\$1,986,235

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



Staff FTE Comparison July 1, 2019



DISTRICT 877 BOND AMORTIZATION SCHEDULE

	G.O. SCHOOL BUILDING REFUNDING BONDS \$5.71 MILLION 2018A		G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. TAXABLE OPEB REFUNDING BONDS \$9.635 MILLION 2017A		G.O. REFUNDING BONDS \$31.215 MILLION 2012A		G.O. ALTERNATIVE FACILITY BONDS 2013A		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2019		\$101,000.00		\$478,461		\$77,405		\$312,100		\$26,188	\$995,154
2/1/2020	\$1,725,000	\$101,000.00		\$478,461	\$1,830,000	\$77,405	\$1,825,000	\$312,100	\$180,000	\$26,188	\$6,555,154
8/1/2020		\$57,875.00		\$478,461		\$59,105		\$275,600		\$25,063	\$896,104
2/1/2021	\$1,810,000	\$57,875.00		\$478,461	\$1,880,000	\$59,105	\$1,890,000	\$275,600	\$170,000	\$25,063	\$6,646,104
8/1/2021		\$12,625.00		\$478,461		\$40,305		\$237,800		\$23,788	\$792,979
2/1/2022	\$505,000	\$12,625.00		\$478,461	\$1,935,000	\$40,305	\$3,355,000	\$237,800	\$165,000	\$23,788	\$6,752,979
8/1/2022				\$478,461		\$20,955		\$170,700		\$22,550	\$692,666
2/1/2023				\$478,461	\$1,905,000	\$20,955	\$4,180,000	\$170,700	\$160,000	\$22,550	\$6,937,666
8/1/2023				\$478,461				\$87,100		\$21,150	\$586,711
2/1/2024				\$478,461			\$4,355,000	\$87,100	\$2,115,000	\$21,150	\$7,056,711
8/1/2024				\$478,461							\$478,461
2/1/2025			\$5,035,000	\$478,461							\$5,513,461
8/1/2025				\$402,936							\$402,936
2/1/2026			\$5,205,000	\$402,936							\$5,607,936
8/1/2026				\$324,861							\$324,861
2/1/2027			\$5,365,000	\$324,861							\$5,689,861
8/1/2027				\$251,093							\$251,093
2/1/2028			\$5,510,000	\$251,093							\$5,761,093
8/1/2028				\$172,575							\$172,575
2/1/2029			\$5,665,000	\$172,575							\$5,837,575
8/1/2029				\$87,600							\$87,600
2/1/2030			\$5,840,000	\$87,600							\$5,927,600
	\$4,040,000	\$343,000	\$32,620,000	\$8,219,665	\$7,550,000	\$395,540	\$15,605,000	\$2,166,600	\$2,790,000	\$237,475	\$73,967,280

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