



Buffalo Hanover Montrose Schools



Annual Budget 2024-2025



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Melissa Brings, Chair	Jan. 2008	Dec. 2024
Bob Sansevere, Vice Chair	Sept. 2016	Dec. 2026
Adam Bjorklund, Clerk	Jan. 2021	Dec. 2024
Amanda Lawrence, Treasurer	Jan. 2021	Dec. 2024
Matt Hoffman, Director	Jan. 2023	Dec. 2026
Sue Lee, Director	Jan. 2006	Dec. 2024
Sheila Smude, Director	Jan. 2023	Dec. 2026

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

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

BUILDING PRINCIPALS

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

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

MISSION STATEMENT

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

CORE VALUES

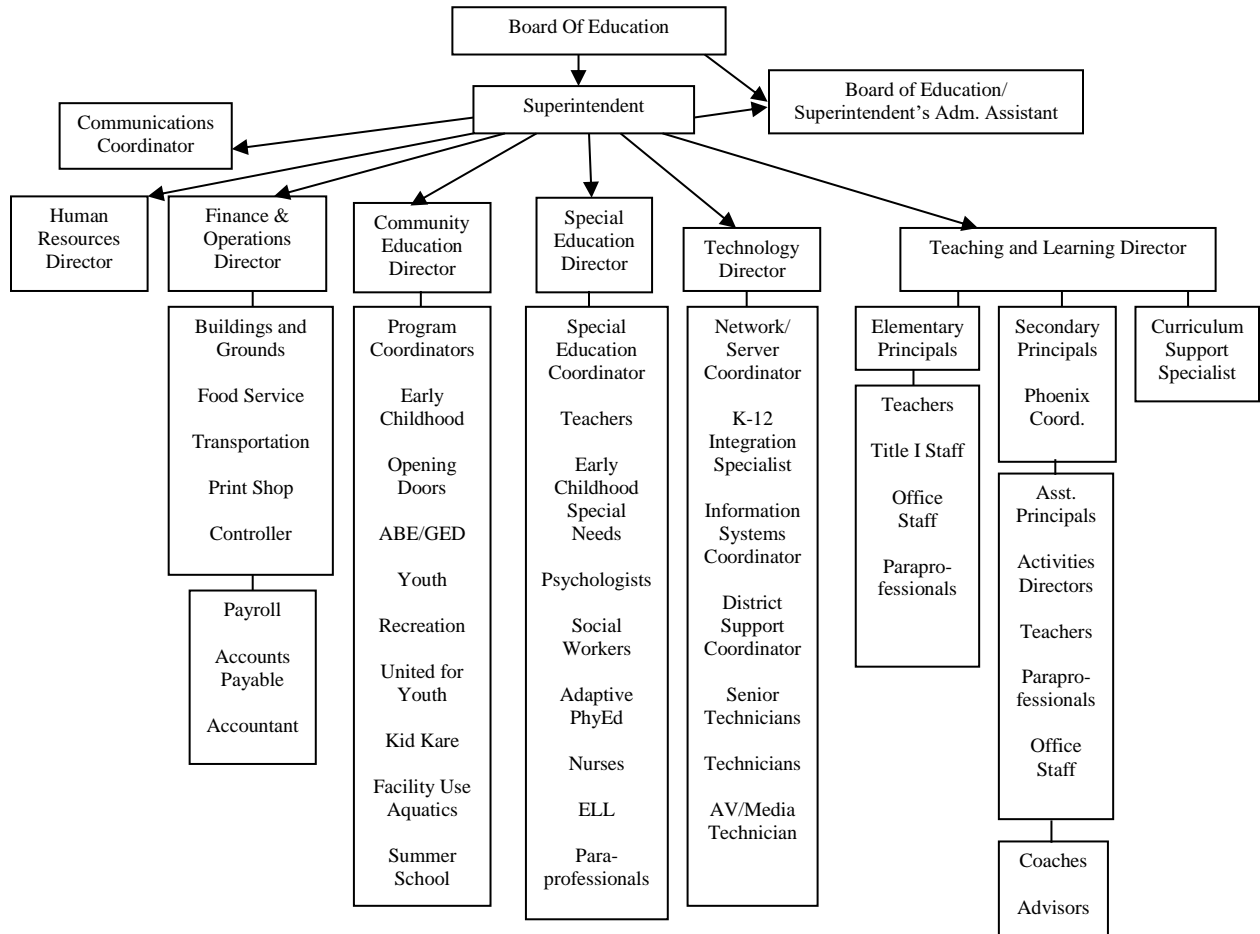
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a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

KEY EXPECTATIONS

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

ISD 877 BUFFALO-HANOVER-MONTROSE 2024-2025 BUDGET

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 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
2024-2025 BUDGET**

BUDGET OVERVIEW

BUDGET TIMELINE

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 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
2024-2025 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 22, 2024, the School Board approved the 2024-2025 budget assumptions for the General Fund. The approved assumptions including the budget modifications are as follows:

- ❑ Enrollment projection based on the November 2023 enrollment report.
- ❑ General Education formula allowance increase of 2% or \$143 to \$7,281 in 2024-25 and a 2% increase in 2025-26 and future years.
- ❑ \$750 per Adjusted Pupil Unit (APU) operating referendum approved in November 2019 through 2030.
- ❑ Special Education increases by 5%.
- ❑ Special Education Cross Subsidy Aid 44%.
- ❑ OPEB contributions continue in 2024-25.
- ❑ Continuation of 6.0 FTE for Class Size Reduction – includes marketing budget and social workers.
- ❑ Continuation of 6.0 FTE addition for Local Option Revenue funding.
- ❑ Maintain/exceed 2018-19 approved staffing ratios.
- ❑ One-year reallocation of 7 licensed FTEs above the staffing ratio.
- ❑ 1.0 FTE special education staffing contingency.
- ❑ 2.95 FTE Superintendent staffing contingency.
- ❑ Salary and benefit changes based on settlements in place and market conditions for non-settled contracts.
- ❑ Non-salary, non-benefit costs are estimated to increase by 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 2024-25 assuming revenues and expenditures are equal.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

The budget assumes the continuation of the Free School Meals for Kids Program enacted during the 2023 legislative session. The program provides one free breakfast and lunch to each student. Even though meals are free for students, student-paid meal prices are retained in case of a program change. The student-paid meal prices will not increase from the 2023-24 school year. Student second meal and adult meal prices were increased based on projected food costs. The Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$2.00	\$2.90
Middle School	\$2.10	\$3.10
High School	\$2.10	\$3.10
Student second meal/adult	\$2.40	\$5.00

COMMUNITY SERVICE FUND

On May 13, 2024, the preliminary Community Service budget was presented. The program continues to project increased activity resulting in an anticipated year end fund balance increase.

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

General Obligation School Building Bonds Series 2024A authorized in the November 2023 election were issued on March 21, 2024. Proceeds from the \$41,500,000 issuance were recorded in the 2023-24 fiscal year. During fiscal year 2024-25 revenue will be the result of interest income. Expenditures will be limited due to equipment lead times and the major projects will start in March 2025.

General Fund

01 General Fund

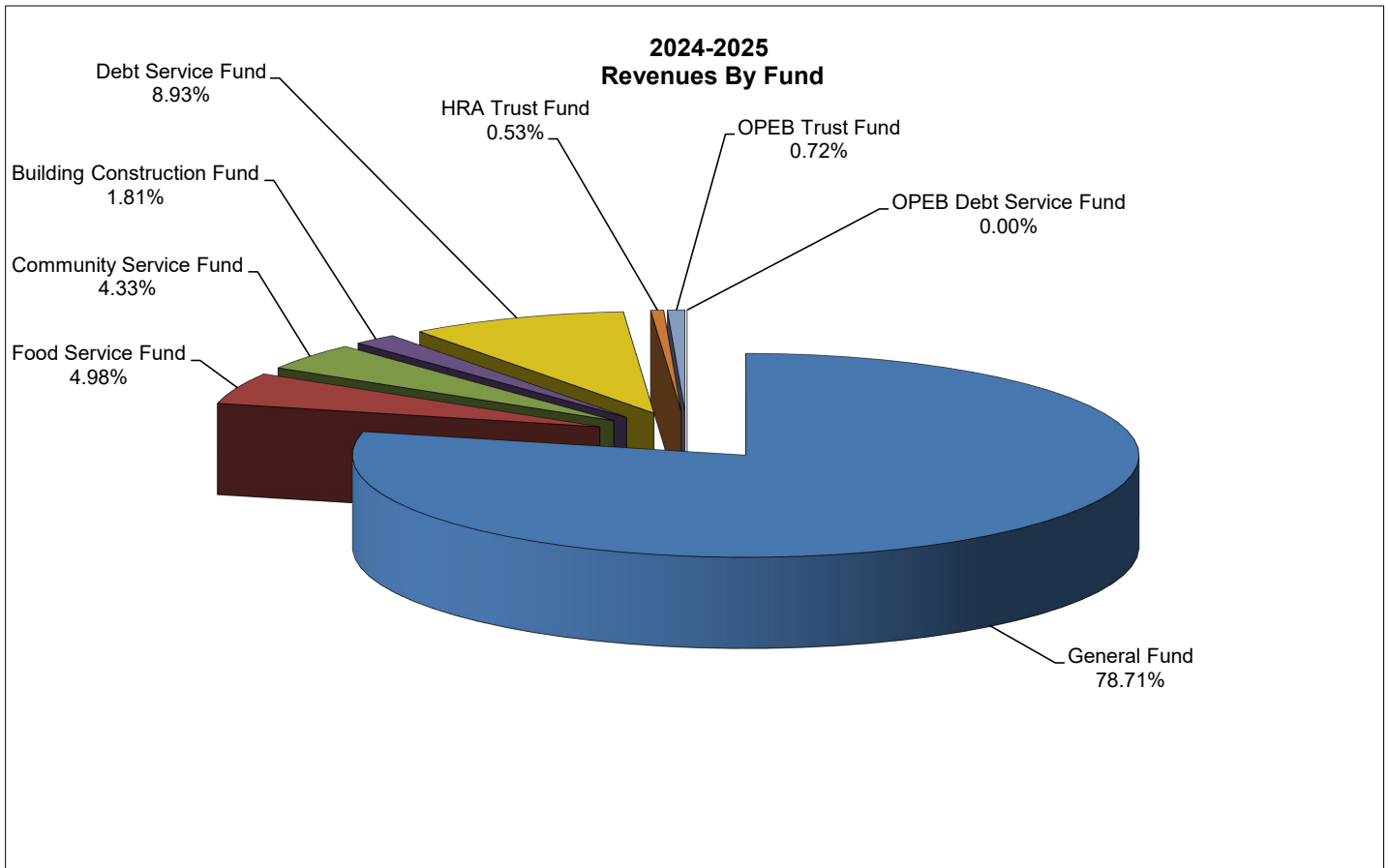
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; 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
2024-2025 BUDGET**

ALL FUNDS - REVENUE SUMMARY

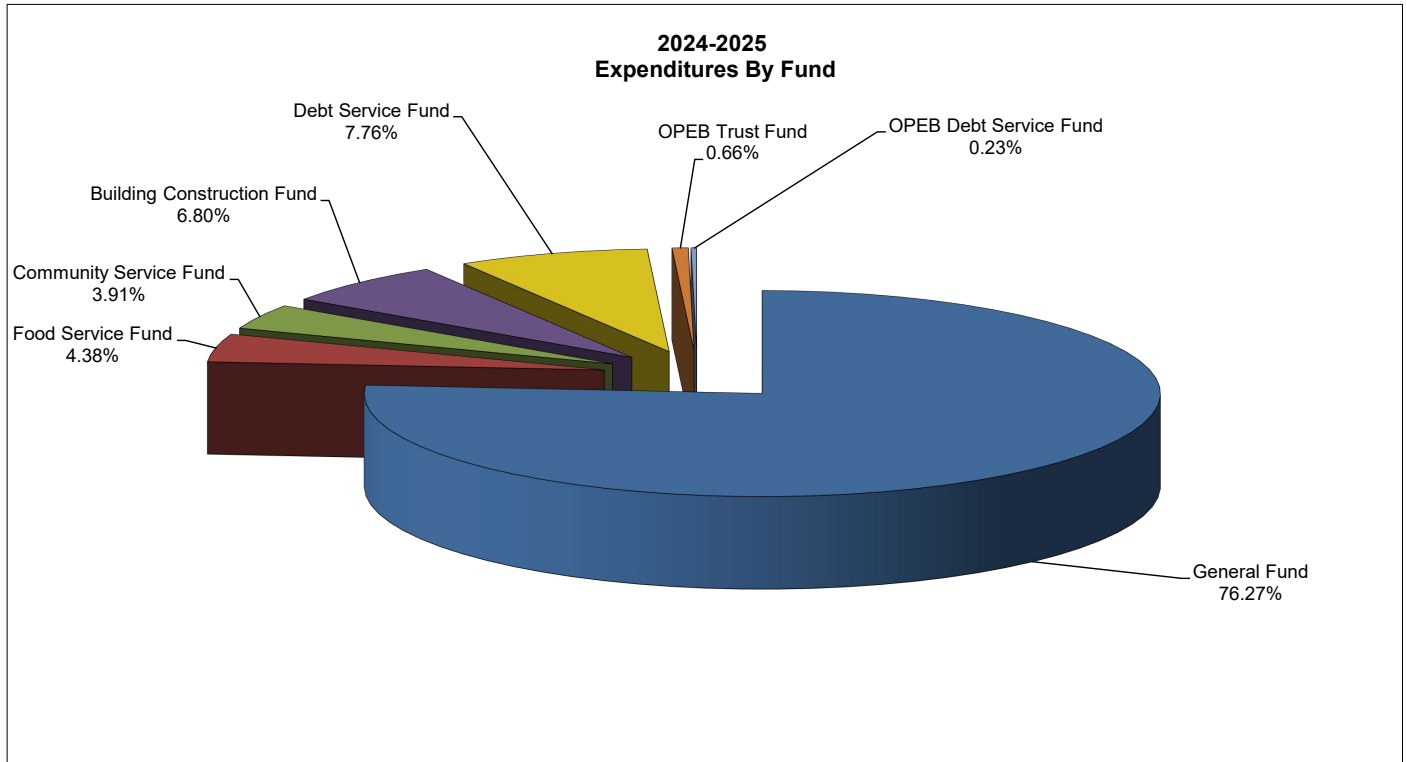
	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund	\$73,829,366	\$73,984,831	\$80,294,285	\$79,217,081
Food Service Fund	\$4,858,552	\$3,905,746	\$4,933,054	\$5,014,795
Community Service Fund	\$3,794,657	\$4,160,988	\$4,224,013	\$4,354,444
Building Construction Fund	\$0	\$0	\$46,401,139	\$1,825,359
Debt Service Fund	\$14,058,025	\$6,089,033	\$7,776,686	\$8,985,758
HRA Trust Fund	\$633,100	\$402,588	\$440,240	\$532,334
OPEB Trust Fund	(\$1,538,446)	\$1,210,415	\$990,690	\$720,861
OPEB Debt Service Fund	\$2,003,525	\$1,966,831	\$15,523	\$0
Total	\$97,638,779	\$91,720,432	\$145,075,630	\$100,650,632



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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund	\$72,267,578	\$75,369,363	\$79,784,986	\$82,658,091
Food Service Fund	\$3,533,402	\$3,585,740	\$5,225,150	\$4,744,806
Community Service Fund	\$3,467,079	\$3,752,009	\$4,086,845	\$4,239,473
Building Construction Fund	\$468,779	\$42,401	\$2,209,950	\$7,366,000
Debt Service Fund	\$14,140,482	\$5,687,481	\$7,255,511	\$8,407,763
OPEB Trust Fund	\$1,294,556	\$934,524	\$741,584	\$710,694
OPEB Debt Service Fund	\$2,016,085	\$1,946,910	\$202,209	\$249,498
Total	\$97,187,961	\$91,318,428	\$99,506,235	\$108,376,325



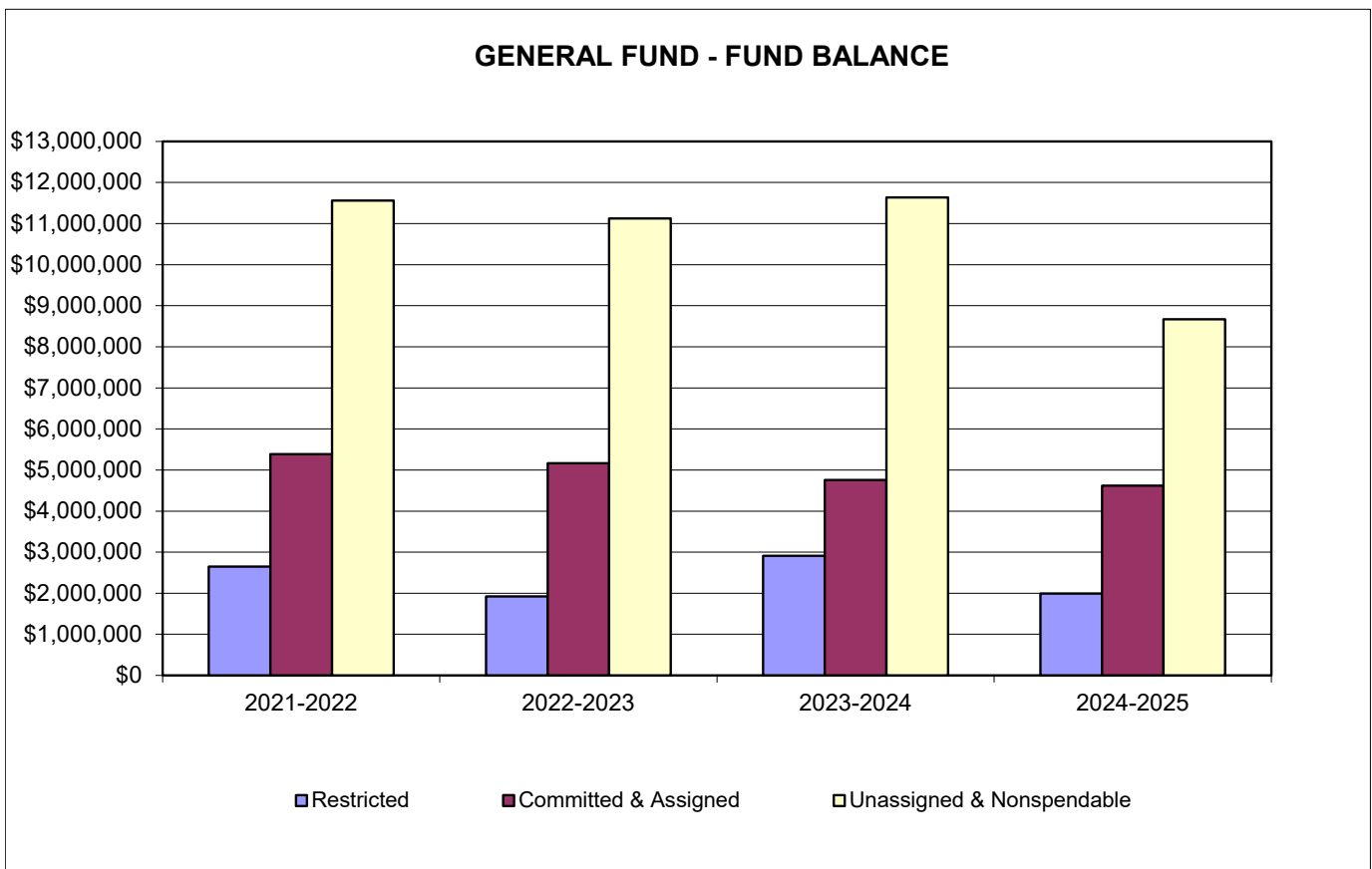
**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Projected	Projected
Fund Balance:				
Restricted	\$2,648,528	\$1,920,682	\$2,913,178	\$1,989,418
Committed & Assigned	\$5,388,548	\$5,165,437	\$4,755,147	\$4,619,203
Unassigned & Nonspendable	\$11,558,772	\$11,125,198	\$11,637,220	\$8,670,985
Total Fund Balance	\$19,595,848	\$18,211,317	\$19,305,545	\$15,279,606

Total General Fund Expenditures	\$72,267,578	\$75,369,363	\$79,784,986	\$82,658,091
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Unassigned Fund Balance as a % of Total Expenditures	15.99%	14.76%	14.59%	10.49%
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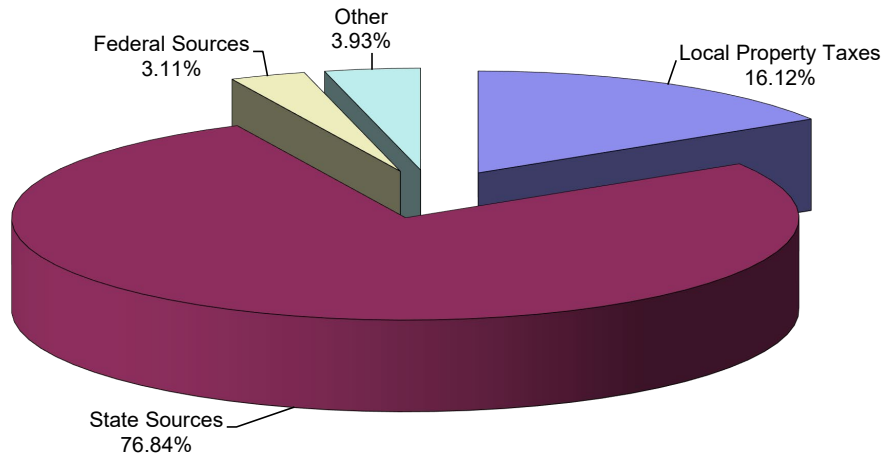


**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

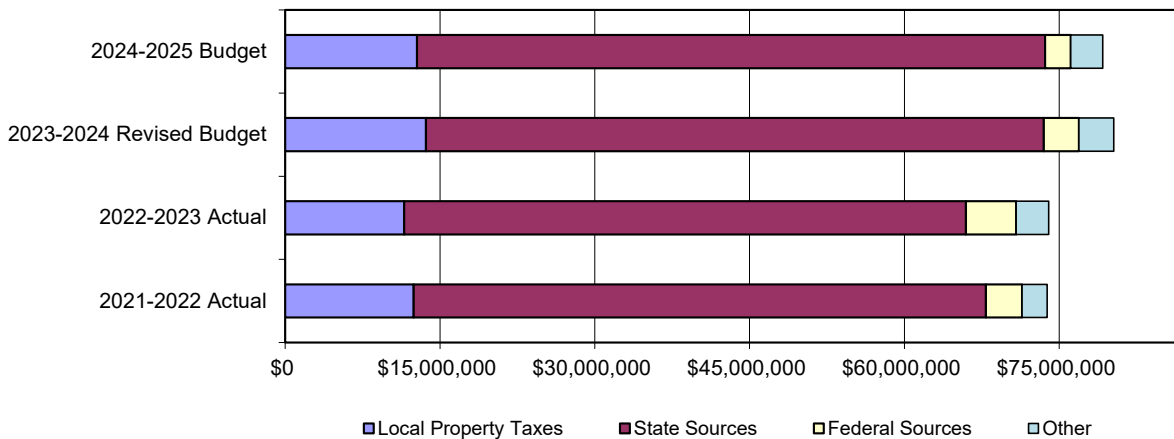
GENERAL FUND 01 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	\$12,456,765	\$11,525,163	\$13,634,498	\$12,773,541	(\$860,957)	-6.31%
State Sources	\$55,452,982	\$54,427,728	\$59,862,463	\$60,867,398	\$1,004,935	1.68%
Federal Sources	\$3,497,364	\$4,874,319	\$3,400,429	\$2,463,840	(\$936,589)	-27.54%
Other	\$2,422,255	\$3,157,621	\$3,396,895	\$3,112,302	(\$284,593)	-8.38%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$73,829,366	\$73,984,831	\$80,294,285	\$79,217,081	(\$1,077,204)	-1.34%

**2024-2025
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$9,093,304	\$8,441,299	\$8,777,598	\$8,888,957
001	Long Term Facilities Maint. Levy - 05	\$1,526,713	\$1,309,682	\$2,235,977	\$1,331,124
348-001	Long Term Facilities Maint. Levy - 05	\$0	\$0	\$447,003	\$444,223
302-001	Property Taxes - Lease Levy - 05	\$361,842	\$428,680	\$312,122	\$374,243
302-111	Property Taxes	\$0	\$0	\$153,732	\$184,328
335-111	Alt Teaching Q Comp Levy	\$561,627	\$457,639	\$469,283	\$467,745
342-111	Property Taxes - Safe Schools	\$254,361	\$240,782	\$223,136	\$215,261
830-111	Property Taxes - Career Tech	\$214,682	\$266,540	\$280,812	\$299,158
005	Property Taxes - Re-Employment	\$60,664	\$0	\$200,641	\$100,000
009	Fiscal Disparities	\$157,748	\$147,566	\$144,588	\$97,569
210	County Apportionment	\$216,754	\$213,276	\$200,000	\$200,000
189	Misc County Tax Revenue	\$9,070	\$19,699	\$20,000	\$0
Sub-Total Property Tax & County Revenue		\$12,456,765	\$11,525,163	\$13,464,892	\$12,602,608
Tuition, Fees & Admissions					
211	Parking Fees/Chromebook Repairs	\$74,657	\$78,906	\$92,200	\$92,200
202-3/50-60	Admission & Student Activity Revenue	\$500,024	\$484,841	\$484,039	\$508,978
180	Third Party Billings	\$99,796	\$78,330	\$250,000	\$250,000
Sub-Total Tuition, Fees & Admissions		\$674,477	\$642,077	\$826,239	\$851,178
Other Local Revenue					
130	Interest Revenue	(\$22,434)	\$616,150	\$817,103	\$683,882
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$52,603	\$151,792	\$146,332	\$148,581
021	Revenue from Other Districts	\$782,400	\$781,409	\$677,436	\$533,894
022	Reim from Other District for SPED Service	\$19,552	\$19,380	\$20,996	\$0
060/099	Student Activities - 51	\$45,239	\$37,878	\$11,077	\$11,077
096/601	Donations	\$77,441	\$69,140	\$43,320	\$43,320
096	Donations - Fund 05	\$1,487	\$857	\$0	\$0
188	Retiree Contributions	\$82,761	\$105,256	\$89,900	\$89,900
610	Sales Tax	\$17,216	\$18,389	\$16,000	\$16,000
099/339	Misc Local Revenue	\$75,706	\$21,937	\$67,600	\$51,689
099	Misc Revenue - 05	\$596	\$0	\$0	\$0
050/620	Student Activities - 09	\$413	\$4,504	\$2,446	\$2,466
096/099	Student Activities - 09	\$478,891	\$549,048	\$556,546	\$558,415
205	Shop Receipts	\$24,275	\$28,140	\$19,000	\$19,000
206	Band Receipts	\$334	\$4,314	\$1,000	\$1,000
207	Art Receipts	\$3,340	\$3,948	\$2,000	\$2,000
622	Sale of Materials	\$0	\$1,238	\$0	\$0
Sub-Total Other Local Revenue		\$1,738,220	\$2,511,780	\$2,569,156	\$2,259,624

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$225,626	\$258,491	\$320,144	\$225,000
211	General Education Aid	\$39,834,172	\$39,122,855	\$40,208,933	\$39,467,909
302-211	Operating Capital	\$435,650	\$432,097	\$268,336	\$231,906
302-211	Operating Capital - 05	\$884,501	\$877,287	\$544,803	\$470,839
305-211	Pubic Alternative Program	\$0	\$0	\$213,310	\$259,600
306-211	Staff Development	\$793,671	\$800,134	\$806,251	\$806,851
313	Integration	\$407,478	\$398,622	\$587,200	\$577,414
317-211	Basic Skills	\$663,515	\$621,558	\$1,957,316	\$2,132,054
330-211	Learning & Development	\$1,114,276	\$1,119,049	\$1,121,039	\$1,089,292
335	Alt Teaching Q Comp	\$900,396	\$864,151	\$868,389	\$857,658
388-211	Gifted & Talented	\$76,677	\$75,781	\$73,419	\$72,030
212	Literacy Aid	\$305,123	\$320,689	\$0	\$0
000-312	Shared Time	\$9,719	\$17,896	\$17,897	\$24,200
227	Abatement Aid	\$7,524	\$7,014	\$2,766	\$0
229	Disparity Reduction	\$587	\$544	\$710	\$710
234	Hmstd Mkt Value Credit	\$19,886	\$17,973	\$22,306	\$2,231
258	Mobile Hmstd Mkt Value Credit	\$1	\$0	\$0	\$0
312	Literacy Aid	\$0	\$0	\$263,288	\$247,502
314	Paparprofessional Training	\$0	\$0	\$39,490	\$29,040
317	Long Term Facilities Maintenance - 05	\$879,994	\$834,142	\$0	\$818,488
343	School Library Aid	\$0	\$0	\$90,983	\$89,262
370	District Cooperative Aid	\$6,240	\$7,440	\$7,000	\$7,000
373	Student Support Personnel Aid	\$0	\$0	\$66,997	\$94,637
374	Student Support Personnel - Coop/Interm	\$0	\$0	\$40,000	\$38,000
302-300	Equity Aid - 05	\$60,340	\$16,737	\$60,340	\$85,629
317-300	Basic Skills	\$1,755	\$2,172	\$2,172	\$2,443
320-300	American Indian Education	\$26,725	\$13,379	\$43,200	\$55,408
714-300	Deseg Transport	\$2,150	\$8,417	\$0	\$0
720-300	Nonpublic Pupil Transport	\$131,039	\$122,219	\$148,950	\$149,367
740-300	Out of State Tuition	\$32,241	\$0	\$0	\$0
830-300	Secondary Vocational Transport	\$18,740	\$14,258	\$0	\$16,150
363	Special Education	\$8,281,472	\$8,178,819	\$11,323,326	\$12,231,363
369	Other Revenue from State Agencies	\$174	\$7,163	\$516,913	\$543,308
397	TRA Special Funding	\$233,900	\$217,551	\$244,305	\$244,305
399	Other State Aid	\$99,410	\$71,290	\$172,286	\$168,735
Sub-Total State Aids		\$55,452,982	\$54,427,728	\$60,032,069	\$61,038,331

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

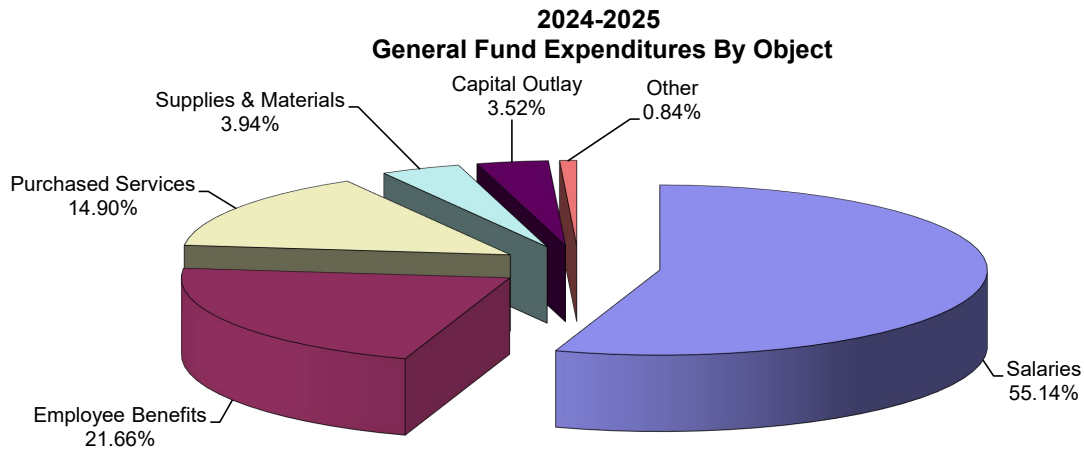
GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Revenue					
Federal Aids					
140-174	Covid Relief Funds	\$550,386	\$1,258,310	\$291,172	\$46,409
401	Title I	\$321,834	\$281,970	\$416,589	\$417,882
414	Title II Part A	\$100,560	\$62,173	\$132,141	\$90,435
417	Title III Part A	\$2,024	\$13,849	\$19,550	\$5,111
419	Special Education	\$656,776	\$1,398,395	\$1,163,214	\$1,216,860
420	Special Education - Preschool	\$5,274	\$37,574	\$53,020	\$54,670
422	Special Education - IEIC	\$26,437	\$25,813	\$22,709	\$36,278
425	Special Education - EIS	\$155,667	\$169,510	\$167,494	\$167,103
430	Special Education - IDEA CSPD	\$6,865	\$10,314	\$4,260	\$4,260
599	Misc Federal Direct Aid	\$523,589	\$701,668	\$34,820	\$0
151-160	ESSER	\$804,663	\$537,523	\$729,620	\$0
317	Basic Skills	\$21,672	\$0	\$0	\$0
663	Expanded Learning	\$49,188	\$0	\$0	\$0
699	Integration	\$272,429	\$377,220	\$365,840	\$424,832
Sub-Total Federal Aids		\$3,497,364	\$4,874,319	\$3,400,429	\$2,463,840
Other Financing Sources					
624	Sale of Equipment - 05	\$9,558	\$3,764	\$1,500	\$1,500
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$9,558	\$3,764	\$1,500	\$1,500
Total General Fund Revenue		\$73,829,366	\$73,984,831	\$80,294,285	\$79,217,081

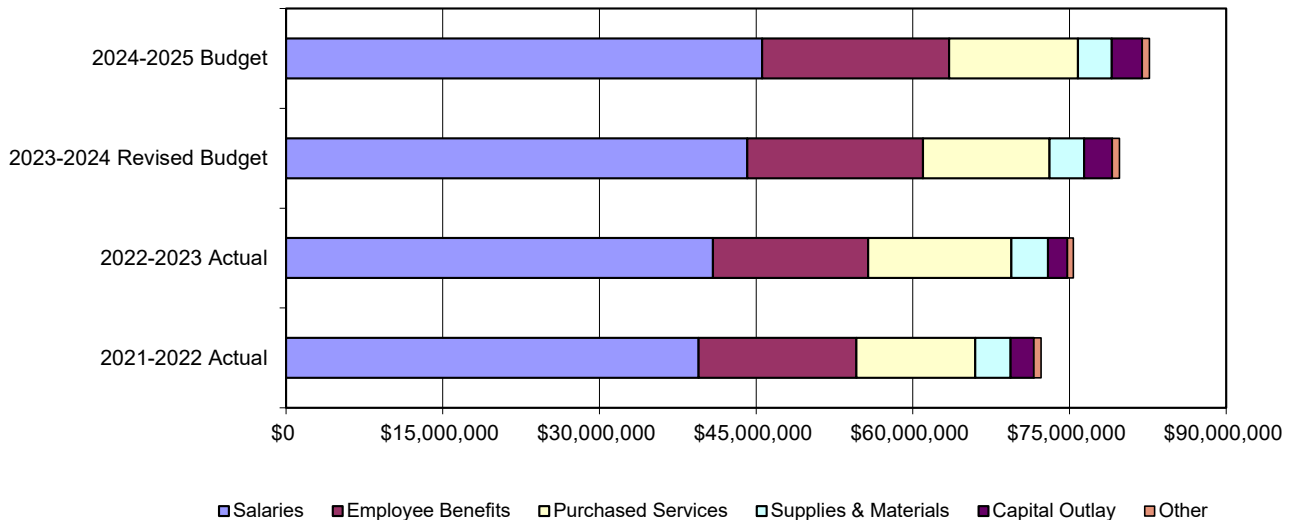
**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Salaries	\$39,479,603	\$40,868,518	\$44,145,325	\$45,579,283	\$1,433,958	3.25%
Employee Benefits	\$15,113,852	\$14,865,267	\$16,825,185	\$17,903,474	\$1,078,289	6.41%
Purchased Services	\$11,392,180	\$13,701,054	\$12,107,095	\$12,317,325	\$210,230	1.74%
Supplies & Materials	\$3,379,522	\$3,492,919	\$3,314,088	\$3,255,054	(\$59,034)	-1.78%
Capital Outlay	\$2,219,175	\$1,877,113	\$2,698,946	\$2,911,367	\$212,421	7.87%
Other	\$683,246	\$564,492	\$694,347	\$691,588	(\$2,759)	-0.40%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$72,267,578	\$75,369,363	\$79,784,986	\$82,658,091	\$2,873,105	3.60%



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

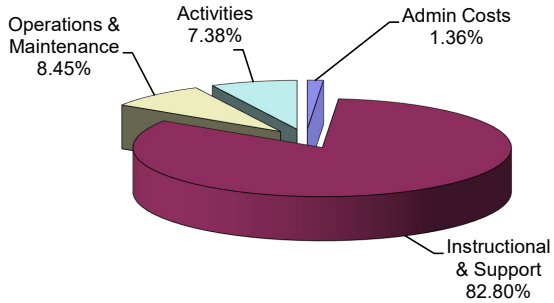


**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

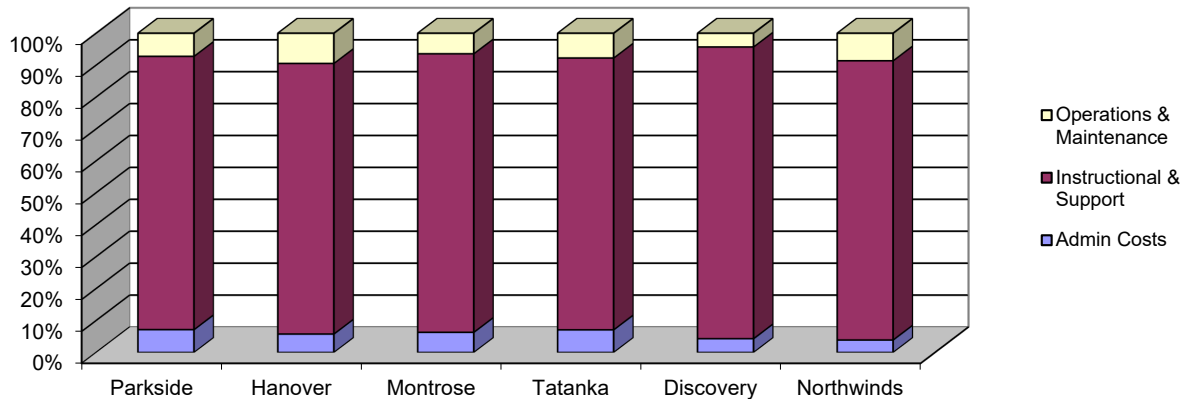
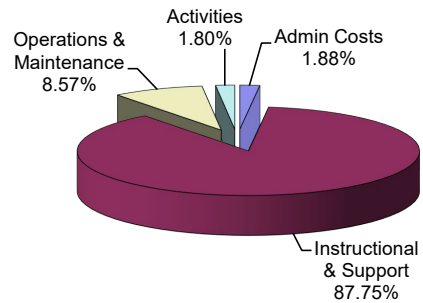
GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$243,264	\$14,762,340	\$1,506,250	\$1,316,316
Buffalo Community Middle School	\$229,231	\$10,715,028	\$1,046,523	\$219,778
Parkside Elementary	\$357,673	\$4,287,155	\$361,610	
Hanover Elementary	\$214,293	\$3,145,515	\$350,802	
Montrose Elementary				
School of Innovation	\$300,312	\$4,156,682	\$305,960	
Tatanka Elementary				
STEM School	\$339,549	\$4,076,999	\$371,291	
Discovery Elementary	\$110,760	\$2,346,778	\$110,029	
Northwinds Elementary	\$213,489	\$4,775,475	\$470,395	

BUFFALO HIGH SCHOOL



BUFFALO COMMUNITY MIDDLE SCHOOL



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$544,366	\$559,488	\$587,540	\$596,800	\$9,260
Managerial Salaries	\$134,395	\$134,566	\$137,870	\$143,040	\$5,170
Certified Salaries	\$6,992,392	\$7,389,945	\$7,991,651	\$8,069,028	\$77,377
Classified Salaries	\$1,416,222	\$1,485,826	\$1,616,002	\$1,726,426	\$110,424
Other Salaries	\$1,225,718	\$1,194,044	\$1,110,025	\$1,208,246	\$98,221
Employee Benefits	\$3,709,684	\$3,793,608	\$4,097,877	\$4,209,708	\$111,831
Supplies & Materials	\$643,584	\$637,756	\$699,226	\$671,524	(\$27,702)
Tuition	\$283,955	\$303,827	\$290,000	\$322,057	\$32,057
Equipment	\$45,153	\$3,241	\$11,600	\$11,600	\$0
All Others	\$761,705	\$893,865	\$843,995	\$869,741	\$25,746
Total Expenditures	\$15,757,174	\$16,396,166	\$17,385,786	\$17,828,170	\$442,384

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	103.16	99.38	(3.78)
Classified	50.76	50.76	0.00
Total FTE's	158.92	155.14	(3.78)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$406,245	\$417,652	\$428,810	\$444,900	\$16,090
Certified Salaries	\$5,547,908	\$5,315,755	\$5,876,087	\$5,992,928	\$116,841
Classified Salaries	\$1,049,055	\$1,039,872	\$1,092,182	\$1,245,786	\$153,604
Other Salaries	\$563,727	\$421,681	\$507,950	\$500,778	(\$7,172)
Employee Benefits	\$2,857,653	\$2,737,064	\$2,952,127	\$3,159,725	\$207,598
Supplies & Materials	\$385,723	\$332,399	\$269,232	\$270,078	\$846
Equipment	\$95,005	\$38,839	\$53,006	\$67,000	\$13,994
All Others & Targ Serv	\$461,257	\$492,888	\$512,995	\$529,365	\$16,370
Total Expenditures	\$11,366,573	\$10,796,150	\$11,692,389	\$12,210,560	\$518,171

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	72.62	70.66	(1.96)
Classified	36.00	37.00	1.00
Total FTE's	111.62	110.66	(0.96)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$136,035	\$145,307	\$237,930	\$246,850	\$8,920
Certified Salaries	\$1,899,558	\$2,022,573	\$2,074,499	\$2,171,150	\$96,651
Classified Salaries	\$473,773	\$549,027	\$742,540	\$841,980	\$99,440
Other Salaries	\$123,803	\$164,267	\$178,422	\$198,106	\$19,684
Employee Benefits	\$951,243	\$1,009,078	\$1,200,280	\$1,290,082	\$89,802
Supplies & Materials	\$94,464	\$106,489	\$106,093	\$105,886	(\$207)
Equipment	\$9,924	\$7,957	\$9,000	\$9,000	\$0
All Others & Targ Serv	\$114,183	\$118,504	\$150,590	\$143,384	(\$7,206)
Total Expenditures	\$3,802,983	\$4,123,202	\$4,699,354	\$5,006,438	\$307,084

Full Time Equivalent

Administrators	2.000	2.000	0.000
Teachers	30.560	29.486	(1.074)
Classified	23.830	26.800	2.970
Total FTE's	56.390	58.286	1.896

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$138,035	\$141,936	\$145,430	\$150,880	\$5,450
Certified Salaries	\$1,740,388	\$1,703,470	\$1,818,663	\$1,802,849	(\$15,814)
Classified Salaries	\$431,363	\$426,820	\$460,970	\$480,370	\$19,400
Other Salaries	\$147,634	\$149,271	\$143,347	\$159,982	\$16,635
Employee Benefits	\$848,907	\$819,313	\$908,681	\$920,976	\$12,295
Supplies & Materials	\$120,567	\$124,802	\$117,981	\$96,813	(\$21,168)
Equipment	\$0	\$1,711	\$15,000	\$17,500	\$2,500
All Others	\$23,857	\$82,778	\$79,717	\$81,240	\$1,523
Total Expenditures	\$3,450,751	\$3,450,101	\$3,689,789	\$3,710,610	\$20,821

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	23.48	22.29	(1.19)
Classified	14.84	14.84	0.00
Total FTE's	39.32	38.13	(1.19)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$138,035	\$142,936	\$241,430	\$250,480	\$9,050
Certified Salaries	\$1,778,299	\$1,856,066	\$2,027,800	\$2,054,667	\$26,867
Classified Salaries	\$487,206	\$548,208	\$587,180	\$642,480	\$55,300
Other Salaries	\$127,433	\$134,410	\$158,253	\$129,362	(\$28,891)
Employee Benefits	\$992,354	\$991,006	\$1,123,441	\$1,145,081	\$21,640
Supplies & Materials	\$165,554	\$215,407	\$189,288	\$168,506	(\$20,782)
Equipment	\$24,384	\$106,282	\$50,492	\$154,783	\$104,291
All Others/MEEC	\$174,516	\$162,891	\$222,749	\$217,595	(\$5,154)
Total Expenditures	\$3,887,781	\$4,157,206	\$4,600,633	\$4,762,954	\$162,321

Full Time Equivalent

Administrators	2.00	2.00	0.00
Teachers	29.05	27.26	(1.79)
Classified	19.47	20.10	0.63
Total FTE's	50.52	49.36	(1.16)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$141,594	\$181,717	\$237,930	\$246,850	\$8,920
Certified Salaries	\$2,177,762	\$2,172,612	\$2,286,614	\$2,189,755	(\$96,859)
Classified Salaries	\$530,905	\$560,102	\$642,150	\$691,890	\$49,740
Other Salaries	\$151,814	\$140,914	\$180,655	\$158,012	(\$22,643)
Employee Benefits	\$1,273,291	\$1,125,000	\$1,233,764	\$1,242,511	\$8,747
Supplies & Materials	\$107,928	\$169,559	\$113,312	\$100,253	(\$13,059)
Equipment	\$10,220	\$4,805	\$3,000	\$1,000	(\$2,000)
All Others & Targ Serv	\$142,032	\$269,681	\$142,342	\$157,568	\$15,226
Total Expenditures	\$4,535,546	\$4,624,390	\$4,839,767	\$4,787,839	(\$51,928)

Full Time Equivalent

Administrators	2.00	2.00	0.00
Teachers	33.00	29.00	(4.00)
Classified	18.91	18.00	(0.91)
Total FTE's	53.91	49.00	(4.91)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$69,018	\$70,968	\$73,220	\$75,960	\$2,740
Certified Salaries	\$1,085,915	\$1,181,341	\$1,303,934	\$1,384,642	\$80,708
Classified Salaries	\$229,831	\$226,077	\$259,960	\$282,485	\$22,525
Other Salaries	\$49,596	\$41,425	\$39,217	\$51,243	\$12,026
Employee Benefits	\$569,174	\$580,369	\$619,541	\$677,880	\$58,339
Supplies & Materials	\$49,791	\$64,879	\$48,011	\$46,201	(\$1,810)
Equipment	\$166	\$1,875	\$1,675	\$1,675	\$0
All Others & Targ Serv	\$42,498	\$50,532	\$46,535	\$47,481	\$946
Total Expenditures	\$2,095,989	\$2,217,466	\$2,392,093	\$2,567,567	\$175,474

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	16.50	16.50	0.00
Classified	11.09	11.50	0.41
Total FTE's	28.09	28.50	0.41

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

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

Expenditures	Actual 2021-2022	Actual 2022-2023	Revised Budget 2023-2024	Budget 2024-2025	Increase (Decrease)
Executive Salaries	\$136,035	\$139,436	\$145,430	\$150,880	\$5,450
Certified Salaries	\$1,893,253	\$2,075,470	\$2,305,499	\$2,470,165	\$164,666
Classified Salaries	\$648,270	\$736,972	\$770,080	\$860,190	\$90,110
Other Salaries	\$219,898	\$215,218	\$246,929	\$242,128	(\$4,801)
Employee Benefits	\$988,912	\$1,098,106	\$1,162,613	\$1,298,624	\$136,011
Supplies & Materials	\$87,303	\$116,015	\$141,961	\$116,877	(\$25,084)
Equipment	\$9,748	\$0	\$0	\$0	\$0
All Others & Targ Serv	\$162,363	\$312,517	\$307,467	\$320,495	\$13,028
Total Expenditures	\$4,145,782	\$4,693,734	\$5,079,979	\$5,459,359	\$379,380

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	29.84	29.65	(0.19)
Classified	23.86	24.36	0.50
Total FTE's	54.70	55.01	0.31

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$109,786	\$184,536	\$221,620	\$226,209
150	Legal	\$44,474	\$27,895	\$42,000	\$42,062
160	Personnel	\$292,020	\$314,821	\$331,236	\$348,572
251	Board of Education	\$50,165	\$57,256	\$57,641	\$60,872
252	Superintendent & Elections	\$376,764	\$414,646	\$409,067	\$424,467
256	Business Office	\$812,529	\$787,575	\$910,768	\$957,922
Sub-Total District Wide		\$1,685,738	\$1,786,729	\$1,972,332	\$2,060,104
Operation & Maintenance of Plant					
002-035	Salaries - Custodial	\$344,959	\$330,337	\$429,300	\$459,170
111	Telephone	\$30,805	\$29,414	\$31,158	\$31,158
113/143	Travel & Training	\$3,583	\$4,294	\$6,367	\$6,367
131	Snow Removal	\$55,800	\$89,450	\$68,000	\$68,000
110/204	Custodian Supplies	\$5,577	\$3,542	\$4,908	\$4,910
162	Instructional Equipment	\$0	\$0	\$0	\$0
211/212	Fuel	\$21,650	\$28,362	\$35,670	\$35,670
041-299	Benefits - Custodial	\$134,837	\$150,599	\$185,029	\$197,956
306	Miscellaneous Expenses	\$6,235	\$4,556	\$3,183	\$10,400
300-303	Care & Upkeep Buildings	\$28,671	\$16,740	\$111,585	\$121,655
257	Mail Room	\$12,110	(\$90,972)	\$40,361	\$41,074
277	Warehouse	\$13,804	(\$68,432)	\$25,000	\$25,000
281	Laundry	\$0	\$1,566	\$2,000	\$2,000
122-159	Professional Services Phoenix	\$6,961	\$12,411	\$11,889	\$11,968
401-465	Supplies	\$200	\$5	\$2,882	\$2,936
620	A-V Repair	\$5,363	\$359	\$4,000	\$4,000
District Operations of Plant		\$293,316	\$304,005	\$310,482	\$330,088
Sub-Total Ops & Maint of Plant		\$963,871	\$816,236	\$1,271,814	\$1,352,352
Transportation					
000	Transportation Program	\$142,147	\$145,264	\$145,750	\$142,988
713	Open Enrollment Transportation	\$56,230	\$52,573	\$51,490	\$51,490
714/715	Integration District Transportation	\$50,194	\$40,153	\$45,422	\$45,425
720/721	Regular Transportation	\$2,157,023	\$1,855,449	\$1,930,149	\$1,956,820
720	Regular Transportation - Fuel	\$53,496	\$66,098	\$75,000	\$68,742
723	Special Ed Transportation	\$2,493,531	\$2,574,850	\$2,653,428	\$2,737,048
725	Between Schools Instructional	\$94,612	\$98,180	\$100,144	\$102,602
728	Special Transportation	\$158,548	\$338,952	\$339,000	\$345,780
733	Non-Authorized	\$42,883	\$51,134	\$48,336	\$48,340
151-174	ESSER & CARES	\$0	\$0	\$0	\$0
Sub-Total Transportation		\$5,248,664	\$5,222,653	\$5,388,719	\$5,499,235

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$208,709	\$11,584	\$73,047	\$73,047
402	Mild Moderate Handicapped	\$47,426	\$49,045	\$48,895	\$52,149
403	Moderate Severe Handicapped	\$64,608	\$69,715	\$48,970	\$46,352
404	Physically Impaired	\$589,546	\$632,750	\$637,663	\$687,527
405	Deaf	\$141,931	\$146,668	\$109,548	\$117,489
406	Visually Impaired	\$19,740	\$4,596	\$10,000	\$10,000
407	Learning Disabilities	\$0	\$50,330	\$50,911	\$57,135
408	EBD	\$227,565	\$124,291	\$136,655	\$149,461
410	Other Health Disabilities	\$8,142	\$59,930	\$81,848	\$92,309
411	Autism	\$247,529	\$322,888	\$78,363	\$108,723
412	Developmentally Delayed	\$363	\$776	\$0	\$0
416	Severely Multiply Impaired	\$87,728	\$209,291	\$124,614	\$130,914
419	Special Ed. Administration	\$203,843	\$210,364	\$213,709	\$223,832
420-422	Special Ed Support	\$538,726	\$793,407	\$702,692	\$817,052
425	General Special Ed	\$196,351	\$324,317	\$377,212	\$363,241
430	Special Ed - IDEA CSPD	\$6,865	\$10,314	\$4,260	\$2,731
500-288	ECSE Individualized Elementary Instr	\$0	\$6,476	\$0	\$0
500-401	ECSE Speech	\$277,062	\$293,480	\$286,099	\$279,747
500-412	ECSE Early Childhood	\$1,363,824	\$1,544,995	\$1,679,722	\$1,787,480
085	PRIDE	\$729,267	\$630,307	\$590,495	\$449,684
998	Tuition - Other Districts	\$492,646	\$633,289	\$790,571	\$762,910
Sub-Total Special Education		\$5,451,871	\$6,128,813	\$6,045,274	\$6,211,783

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Instructional Support					
210-511	Targeted Services Food	\$0	\$0	\$0	\$500
211	Districtwide Sub Costs	\$233,870	\$217,667	\$201,267	\$119,761
211	Lane Changes	\$18,181	\$21,624	\$110,796	\$413,812
211-101	Professional Fees - VANCO/SchoolPay	\$10,420	\$9,026	\$10,000	\$9,723
171	Textbooks - Curriculum Development	\$0	\$837	\$328,750	\$350,035
211-391	Payments to NWSISD	\$45,950	\$46,868	\$46,976	\$40,650
212	Substitutes - Secondary	\$1,901	\$904	\$1,637	\$3,679
600/601	Extended School Year	\$351,342	\$368,840	\$417,855	\$318,443
224	Staff Development	\$233,260	\$271,344	\$233,086	\$555,262
225	Instructional Improvement	\$188,974	\$186,126	\$183,517	\$190,811
228	Instructional Administration	\$259,424	\$264,421	\$275,284	\$288,759
259	Data Processing	\$132,833	\$132,925	\$134,098	\$144,868
284	Print Shop	\$66,030	\$145,202	(\$68,646)	(\$64,600)
315	Integration	\$270,121	\$336,838	\$435,401	\$316,421
211-281	Reemployment Insurance	\$0	\$19,606	\$485,488	\$485,000
640	Autism Grant	\$636,820	\$703,104	\$739,754	\$598,424
680	Technology	\$1,575,069	\$1,231,391	\$874,132	\$964,287
570	Gifted Education	\$63,885	\$66,343	\$68,240	\$70,800
730	Psychologist - Salary & Benefits	\$16,115	\$93,412	\$107,390	\$97,094
132	Tuition - Vocational Center	\$462,656	\$468,809	\$450,476	\$418,414
211-144	Tuition - Vocational-Alternate	\$51,618	\$70,498	\$116,834	\$82,650
213-144	Tuition - WTC Targeted Services	\$8,303	\$6,313	\$10,533	\$10,700
401	Title I	\$10,469	\$14,201	\$28,442	\$29,164
414	Title II	\$100,560	\$62,174	\$132,141	\$90,435
417	Title III	\$2,023	\$13,849	\$19,550	\$5,111
Sub-Total Instructional Support		\$4,739,824	\$4,752,322	\$5,343,001	\$5,540,203

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$219,597	\$231,266	\$247,151	\$243,264
210	Secondary - Other	\$635,338	\$643,520	\$738,463	\$762,786
030	Instructional Administration	\$0	\$0	\$0	\$0
211/212	All Instructional Programs & Subs	\$844,113	\$968,864	\$979,699	\$976,914
044	Workers Compensation	\$51,391	\$48,581	\$64,092	\$64,546
126	Reading	\$147,884	\$71,460	\$141,271	\$147,283
202	Guidance Services	\$515,735	\$562,131	\$558,261	\$590,949
219	LEP	\$82,565	\$91,066	\$93,937	\$102,193
221	Homebound	\$459	\$479	\$4,656	\$12,583
224	Staff Development	\$176,424	\$168,392	\$183,428	\$183,428
226	Library	\$72,952	\$74,052	\$72,193	\$76,869
229	Curriculum Development	\$53,627	\$13,118	\$85,868	\$85,868
242	Wright Choice	\$190,281	\$197,913	\$209,693	\$209,458
275	Operation of Plant	\$1,256,810	\$1,294,804	\$1,436,829	\$1,506,250
276	Transport	\$0	\$0	\$6,000	\$5,967
289	Individualized Instruction	\$0	\$64,673	\$0	\$0
300	Language Arts	\$968,623	\$1,099,112	\$1,179,166	\$1,188,566
315	Integration	\$76,846	\$105,003	\$67,327	\$126,395
351	French	\$94,645	\$100,945	\$107,038	\$113,839
352	German	\$49,057	\$71,911	\$93,332	\$89,117
353	Spanish	\$304,100	\$316,929	\$315,961	\$319,597
380	Special Needs	\$133,820	\$108,904	\$95,721	\$93,796
400	Mathematics	\$962,141	\$922,799	\$973,851	\$1,034,346
401	Speech Therapy	\$95,444	\$97,723	\$106,007	\$112,111
402	Mild Moderate Handicapped	\$201,605	\$206,580	\$217,800	\$235,548
403	Moderate Severe Handicapped	\$70,155	\$71,971	\$77,219	\$80,201
404	Physically Impaired	\$64,084	\$66,778	\$42,042	\$47,284
407	Learning Disabilities	\$362,475	\$350,551	\$371,112	\$405,053
408	EBD	\$274,883	\$278,094	\$519,218	\$545,815
410	Other Health Disabilities	\$269,140	\$269,644	\$367,545	\$362,175
411	Autism	\$343,607	\$362,754	\$385,461	\$419,524
416	Severely Multiply Impaired	\$128,272	\$138,420	\$148,670	\$152,093
420-425	Special Ed Support & ARRA	\$205,873	\$173,138	\$196,111	\$210,565
448	AVID	\$1,268	\$2,017	\$2,000	\$2,000
449	Magnet Art School	\$3,460	\$38	\$287	\$299
452	Art	\$253,272	\$256,371	\$308,093	\$281,888
453	Art Resale	\$1,812	\$2,301	\$2,000	\$2,000
454	Vocal Music	\$82,551	\$87,071	\$65,157	\$80,466

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$288,683	\$304,488	\$272,251	\$235,376
457	Band Resale	\$0	\$5,800	\$1,000	\$1,000
459	Orchestra	\$2,628	\$2,076	\$2,798	\$2,798
460	Dance	\$0	\$0	\$458	\$458
503/505	Phy Ed & Health	\$557,451	\$565,586	\$569,836	\$631,394
550	Social Studies	\$1,137,094	\$1,164,932	\$1,239,992	\$1,076,996
600	Natural Science	\$862,060	\$996,130	\$1,096,975	\$973,654
601	College in School	\$286,149	\$311,147	\$294,679	\$329,069
605	General Instructional	\$0	\$0	\$0	\$0
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$171,032	\$175,697	\$69,925	\$164,820
652	Business Education	\$431,151	\$354,845	\$403,505	\$345,040
630/680	Technology	\$107,292	\$103,398	\$82,921	\$106,997
700	Industrial Arts	\$355,184	\$371,584	\$377,398	\$395,728
712	Agriculture	\$154,188	\$194,591	\$200,521	\$237,379
716	Home Economics	\$105,386	\$153,620	\$170,131	\$185,029
717	Industrial Arts Resale	\$28,349	\$23,694	\$13,000	\$13,000
720	Health Services	\$103,040	\$112,870	\$115,007	\$119,652
730	Psychologists	\$113,151	\$119,413	\$120,301	\$205,274
740	Social Workers	\$123,605	\$143,426	\$192,025	\$207,639
718/790	Safe Schools Officer	\$45,881	\$53,731	\$64,076	\$71,738
800	Athletics & Activities	\$1,270,111	\$1,354,741	\$1,277,043	\$1,316,316
045	Phoenix Learning Center	\$420,430	\$365,024	\$359,285	\$337,777
Sub-Total High School		\$15,757,174	\$16,396,166	\$17,385,786	\$17,828,170

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$208,076	\$215,837	\$219,248	\$229,231
210	Secondary - Other	\$250,196	\$272,993	\$321,046	\$366,005
211/212	All Instructional Programs & Subs	\$863,576	\$729,654	\$740,606	\$761,391
044	Workers Compensation	\$42,134	\$39,563	\$52,195	\$52,565
006	Sixth Grade	\$1,232,873	\$1,144,021	\$1,348,580	\$1,389,369
008	WEB	\$9,039	\$24,393	\$10,836	\$11,212
126	Reading	\$13,813	\$20,867	\$22,807	\$22,162
202	Guidance Services	\$355,731	\$366,059	\$382,632	\$407,444
219	LEP	\$56,236	\$16,413	\$32,891	\$37,937
224	Staff Development	\$137,605	\$110,529	\$132,425	\$132,425
226	Library	\$4,675	\$4,357	\$2,500	\$2,500
229	Curriculum Development	\$34,658	\$36,925	\$2,235	\$2,235
275	Operation of Plant	\$924,206	\$877,297	\$941,405	\$1,046,523
289	Individualized Instruction	\$0	\$89,101	\$0	\$0
300	Language Arts	\$587,515	\$492,472	\$539,025	\$559,786
315	Integration	\$56,654	\$91,463	\$41,350	\$103,619
350	Foreign Language	\$23,079	\$23,712	\$24,997	\$24,436
400	Mathematics	\$817,129	\$766,149	\$813,726	\$866,456
401	Speech Therapy	\$45,275	\$49,300	\$97,410	\$107,231
402	Mild Moderate Handicapped	\$83,316	\$95,071	\$96,777	\$125,726
403	Moderate Severe Handicapped	\$97,205	\$84,806	\$111,763	\$118,018
404	Physically Impaired	\$36,322	\$38,673	\$41,693	\$40,327
407	Learning Disabilities	\$665,707	\$604,993	\$726,344	\$754,273
408	EBD	\$313,538	\$340,166	\$354,250	\$387,699
410	Other Health Disabilities	\$184,723	\$170,443	\$180,620	\$179,164
411	Autism	\$362,181	\$377,508	\$473,536	\$481,270
416	Severely Multiply Impaired	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$100,469	\$87,355	\$67,535	\$72,726
452	Art	\$187,229	\$89,474	\$93,971	\$99,449
454	Vocal Music	\$201,652	\$156,051	\$189,588	\$206,441
455	Instructional Music	\$311,469	\$324,419	\$344,496	\$326,099
457	Band Resale	\$0	\$656	\$0	\$0
459	Orchestra	\$0	\$4,295	\$4,400	\$4,400
503/505	Phy Ed & Health	\$589,785	\$626,653	\$670,980	\$716,429
550	Social Studies	\$567,401	\$576,870	\$620,469	\$613,826
570	Gifted Education/Quest Program	\$97,301	\$60,854	\$64,124	\$62,146
600	Natural Science	\$761,754	\$805,413	\$846,335	\$891,342
605	General Instructional	\$0	\$0	\$0	\$0
640	Professional Development	\$128,552	\$115,222	\$128,032	\$115,129

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$89,336	\$91,127	\$97,067	\$122,506
700	Industrial Arts	\$205,297	\$105,461	\$109,960	\$115,550
716	Home Economics	\$138,691	\$103,948	\$108,438	\$112,512
717	Industrial Arts Resale	\$1,592	\$7,534	\$6,000	\$6,000
720	Health Services	\$87,948	\$76,771	\$77,514	\$95,260
730	Psychologists	\$115,461	\$120,219	\$125,710	\$496
740	Social Workers	\$168,268	\$140,789	\$165,086	\$173,641
718/790	Safe Schools Officer	\$36,919	\$35,821	\$42,717	\$47,826
800	Athletics & Activities	\$171,987	\$184,453	\$219,070	\$219,778
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Middle School	\$11,366,573	\$10,796,150	\$11,692,389	\$12,210,560

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$192,329	\$201,532	\$343,255	\$357,673
260/009	All Instructional Programs & Subs	\$245,093	\$338,682	\$399,496	\$410,206
044	Workers Compensation	\$15,321	\$14,387	\$18,980	\$19,114
100-200	Salaries/Benefits K-5	\$1,502,841	\$1,673,672	\$1,461,942	\$1,447,993
007	Kindergarten Supplies	\$518	\$355	\$300	\$450
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$1,042	\$0	\$1,100	\$0
201	Grade Level Supplies	\$1,644	\$2,160	\$2,100	\$1,650
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,096	\$1,293	\$1,200	\$1,200
210	Social Studies Supplies	\$600	\$12,594	\$660	\$660
211	Natural Science Supplies	\$554	\$200	\$1,100	\$200
216	Title I & Title I ARRA	\$111,365	\$118,149	\$126,165	\$131,912
217	Basic Skills	\$43,189	\$0	\$0	\$0
219	LEP	\$33,733	\$35,433	\$38,844	\$41,912
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$36,503	\$45,860	\$45,778	\$43,278
226	Library	\$1,312	\$1,326	\$1,350	\$1,350
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
240	Safety Patrol	\$0	\$0	\$3,506	\$3,776
275	Operation of Plant	\$343,600	\$338,819	\$345,108	\$361,610
401	Speech Therapy	\$50,807	\$51,857	\$84,687	\$86,438
402	Mild Moderate Handicapped	\$9,239	\$10,422	\$363	\$407
407	Learning Disabilities	\$149,924	\$153,368	\$160,803	\$199,116
408	EBD	\$236,599	\$257,317	\$275,313	\$347,269
410	Other Health Disabilities	\$31,309	\$32,969	\$28,736	\$23,495
411	Autism	\$217,676	\$225,866	\$706,251	\$816,851
412	Early Childhood	\$5,604	\$10,714	\$0	\$122
420-422	Special Ed Support	\$65,322	\$97,712	\$80,091	\$87,431
456	General Music	\$83,310	\$34,180	\$104,207	\$114,605
503/505	Phy Ed & Health	\$72,682	\$78,137	\$71,305	\$76,629
570	Gifted Education	\$208,102	\$221,202	\$234,571	\$248,307
630/680	Technology	\$9,924	\$16,545	\$20,000	\$20,000
720	Health Services	\$44,338	\$45,723	\$48,798	\$51,268
730	Psychologists	\$41,684	\$45,397	\$43,815	\$48,380
740	Social Workers	\$45,723	\$57,331	\$49,530	\$63,136
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Parkside	\$3,802,983	\$4,123,202	\$4,699,354	\$5,006,438

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$193,862	\$198,838	\$205,619	\$214,293
260/009	All Instructional Programs & Subs	\$242,620	\$346,228	\$332,531	\$370,709
044	Workers Compensation	\$15,321	\$14,387	\$18,980	\$19,114
100-200	Salaries/Benefits K-5	\$1,796,972	\$1,799,602	\$1,970,885	\$1,944,703
113	Travel	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
210	Social Studies Supplies	\$0	\$4	\$0	\$0
211	Natural Science Supplies	\$1,351	\$1,416	\$1,300	\$1,300
217	Basic Skills	\$83,575	\$0	\$0	\$0
219	LEP	\$19,336	\$13,195	\$14,233	\$13,479
224	Staff Development	\$52,927	\$46,164	\$48,817	\$48,817
226	Library	\$74,855	\$807	\$1,500	\$1,000
227	Audio Visual Supplies	\$160	\$266	\$800	\$600
229	Curriculum Development	\$526	\$12,117	\$705	\$705
275	Operation of Plant	\$290,574	\$335,269	\$360,085	\$350,802
401	Speech Therapy	\$53,430	\$71,686	\$76,926	\$83,479
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$28,397	\$28,654	\$32,457	\$41,552
407	Learning Disabilities	\$197,998	\$202,187	\$215,004	\$201,846
408	EBD	\$0	\$0	\$0	\$0
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$39,500	\$40,638	\$62,968	\$63,187
420-422	Special Ed Support	\$18,491	\$2,911	\$11,784	\$11,914
456	General Music	\$122,438	\$127,443	\$133,713	\$138,720
503/505	Phy Ed & Health	\$104,856	\$76,739	\$80,805	\$91,877
630/680	Technology	\$1,715	\$17,007	\$25,000	\$9,000
640	Prof Dev Purchased Services/Supplies	\$1,200	\$0	\$0	\$654
720	Health Services	\$53,685	\$48,958	\$52,389	\$55,746
730	Psychologists	\$27,821	\$29,080	\$29,364	\$28,204
740	Social Workers	\$29,141	\$36,505	\$13,924	\$18,909
Sub-Total Hanover		\$3,450,751	\$3,450,101	\$3,689,789	\$3,710,610

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$140,499	\$181,428	\$284,526	\$300,312
260/009	All Instructional Programs & Subs	\$202,671	\$310,118	\$380,456	\$365,530
044	Workers Compensation	\$17,237	\$16,185	\$21,353	\$21,504
100-200	Salaries/Benefits K-5	\$1,546,123	\$1,466,859	\$1,649,806	\$1,589,523
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$45	\$0	\$1,000	\$1,000
210	Social Studies Supplies	\$13	\$11,690	\$855	\$855
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$97,824	\$100,756	\$108,818	\$117,140
217	Basic Skills	\$33,449	\$0	\$0	\$0
219	LEP	\$33,732	\$66,290	\$78,506	\$81,107
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$37,215	\$35,254	\$37,549	\$47,149
226/227	Library /Audio Visual Supplies	\$106,465	\$100,760	\$115,714	\$117,923
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$305,329	\$262,094	\$291,643	\$305,960
401	Speech Therapy	\$61,901	\$89,023	\$122,662	\$128,918
402	Mild Moderate Handicapped	\$234,559	\$243,821	\$339,821	\$393,482
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$239,845	\$257,073	\$351,988	\$406,609
408	EBD	\$26,919	\$29,199	\$32,404	\$29,479
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$139,138	\$144,789	\$82,688	\$87,601
412	Developmentally Delayed	\$76,873	\$79,604	\$20,363	\$17,802
420-422	Special Ed Support	\$15,269	\$37,458	\$17,579	\$17,208
455/456	Instrumental/General Music	\$64,771	\$65,007	\$82,564	\$77,892
503/505	Phy Ed & Health	\$78,858	\$82,829	\$86,742	\$93,144
680	Technology	\$0	\$0	\$0	\$0
699	Integration Grant	\$281,930	\$367,719	\$365,840	\$424,832
720	Health Services	\$52,127	\$54,219	\$55,238	\$57,749
730	Psychologists	\$64,672	\$61,882	\$0	\$0
740	Social Workers	\$10,974	\$72,909	\$52,622	\$59,394
090	Montrose Early Childhood Center	\$19,343	\$20,240	\$19,896	\$20,841
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$3,887,781	\$4,157,206	\$4,600,633	\$4,762,954

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$203,520	\$242,320	\$323,127	\$339,549
260/009	All Instructional Programs & Subs	\$260,593	\$359,892	\$436,829	\$480,057
044	Workers Compensation	\$19,152	\$17,984	\$23,725	\$23,893
100-200	Salaries/Benefits K-5	\$2,026,927	\$1,947,012	\$2,089,290	\$1,888,296
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$12,580	\$49,972	\$27,751	\$15,535
203	Art Supplies	\$1,523	\$3,562	\$1,500	\$1,000
211	Natural Science Supplies	\$1,249	\$1,038	\$2,000	\$2,000
216	Title I & Title I ARRA	\$102,176	\$104,586	\$115,134	\$124,666
217	Basic Skills	\$288,586	\$0	\$0	\$0
219	LEP	\$12,891	\$28,456	\$13,486	\$12,789
224	Staff Development	\$54,327	\$48,442	\$55,421	\$56,921
226	Library	\$5,426	\$17,324	\$16,000	\$13,556
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$304,330	\$445,820	\$371,144	\$371,291
315	Integration	\$126,914	\$17,400	\$5,741	\$2,514
401	Speech Therapy	\$97,936	\$102,415	\$117,867	\$121,518
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$124,214	\$75,481	\$82,997	\$86,621
408	EBD	\$247,225	\$468,663	\$497,610	\$542,132
411	Autism	\$55,031	\$37,125	\$41,161	\$42,912
412	Developmentally Delayed	\$16,934	\$17,667	\$19,039	\$18,539
420-422	Special Ed Support	\$219,634	\$182,732	\$155,273	\$190,776
425	General Special Education	\$0	\$0	\$0	\$0
452	Art	\$0	\$124,138	\$141,130	\$135,446
455	Instrumental Music	\$0	\$580	\$0	\$0
456	General Music	\$62,614	\$66,272	\$69,390	\$74,633
503/505	Phy Ed & Health	\$72,866	\$78,939	\$95,381	\$88,581
640	Professional Development Supplies	\$0	\$0	\$0	\$0
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$61,637	\$67,042	\$47,276	\$49,349
730	Psychologists	\$59,040	\$35,292	\$36,351	\$37,410
740	Social Workers	\$98,221	\$84,236	\$55,144	\$58,855
	Targeted Services	\$0	\$0	\$0	\$0
Sub-Total Tatanka		\$4,535,546	\$4,624,390	\$4,839,767	\$4,787,839

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$97,818	\$99,911	\$105,938	\$110,760
260/009	All Instructional Programs & Subs	\$120,851	\$193,356	\$243,840	\$268,353
044	Workers Compensation	\$11,491	\$10,790	\$14,235	\$14,336
100-200	Salaries/Benefits K-5	\$1,122,548	\$1,149,217	\$1,217,131	\$1,274,991
009	General Supplies	\$784	\$1,784	\$3,550	\$3,550
160	General Office Supplies	\$0	\$0	\$0	\$0
205	Mathematics Other Instr Media	\$0	\$79	\$0	\$0
208	Reading Supplies	\$1,807	\$1,652	\$1,000	\$1,000
217	Basic Skills	\$79,019	\$0	\$0	\$0
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$22,503	\$21,197	\$25,128	\$25,128
226	Library	\$21,401	\$18,507	\$17,981	\$16,146
229	Curriculum Development	\$938	\$17,302	\$435	\$435
236	Science	\$0	\$149	\$0	\$0
240	Safety Patrol	\$1,097	\$782	\$600	\$600
275	Operation of Plant	\$97,772	\$101,335	\$103,494	\$110,029
401	Speech Therapy	\$34,344	\$36,342	\$74,589	\$69,783
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$92,948	\$146,917	\$156,985	\$166,889
408	EBD	\$26,039	\$21,287	\$22,846	\$22,079
411	Autism	\$0	\$0	\$36,193	\$88,081
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$77,938	\$88,487	\$73,615	\$85,111
456	General Music	\$114,159	\$115,642	\$130,160	\$137,599
503/505	Phy Ed & Health	\$71,875	\$75,216	\$78,433	\$85,079
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$0	\$0	\$0
630/680	Technology	\$0	\$0	\$0	\$0
720	Health Services	\$41,194	\$41,044	\$41,365	\$42,461
730	Psychologists	\$22,499	\$23,680	\$25,098	\$24,286
740	Social Workers	\$36,964	\$52,790	\$19,477	\$20,871
	Targeted Services	\$0	\$0	\$0	\$0
Sub-Total Discovery		\$2,095,989	\$2,217,466	\$2,392,093	\$2,567,567

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$190,161	\$194,786	\$204,481	\$213,489
260/009	All Instructional Programs & Subs	\$265,781	\$401,680	\$426,152	\$448,951
044	Workers Compensation	\$19,152	\$17,984	\$23,725	\$23,893
100-200	Salaries/Benefits K-5	\$2,028,738	\$2,166,976	\$2,282,114	\$2,307,243
113	Travel	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$0	\$0	\$0	\$0
210	Social Studies Supplies	\$0	\$11,838	\$0	\$825
211	Natural Science Supplies	\$549	\$974	\$700	\$300
216	Title I & Title I ARRA	\$0	\$0	\$38,030	\$15,000
217	Basic Skills	\$46,921	\$0	\$0	\$0
219	LEP	\$0	\$0	\$13,310	\$12,612
221	Homebound	\$1,674	\$1,208	\$2,434	\$2,573
224	Staff Development	\$53,541	\$53,888	\$56,945	\$60,385
226	Library	\$1,730	\$2,714	\$1,600	\$1,600
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$417,135	\$441,388	\$440,083	\$470,395
401	Speech Therapy	\$20,347	\$137,353	\$113,787	\$122,971
402	Mild Moderate Handicapped	\$65,228	\$62,189	\$154,148	\$160,942
403	Moderate Severe Handicapped	\$174,687	\$199,370	\$181,437	\$190,823
407	Learning Disabilities	\$41,796	\$50,897	\$50,476	\$55,232
408	EBD	\$323,259	\$348,717	\$374,904	\$601,132
410	Other Health Disabilities	\$0	\$17,141	\$22,211	\$23,737
411	Autism	\$65,219	\$71,538	\$75,541	\$74,921
416	Severely Multiply Impaired	\$7,515	\$8,801	\$9,908	\$10,369
420-425	Special Ed Support	\$117,863	\$93,899	\$94,224	\$105,642
456	General Music	\$112,540	\$66,595	\$81,737	\$87,302
503/505	Phy Ed & Health	\$91,013	\$96,565	\$97,763	\$111,306
630/680	Technology	\$9,748	\$0	\$0	\$9,000
720	Health Service	\$41,398	\$49,650	\$50,876	\$52,122
730	Psychologists	\$5,009	\$126,517	\$205,443	\$211,876
740	Social Workers	\$44,778	\$71,066	\$77,950	\$84,718
Sub-Total Northwinds		\$4,145,782	\$4,693,734	\$5,079,979	\$5,459,359

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

GENERAL FUND 01

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$44,400	\$81,396	\$42,430	\$35,100
349	PCB/Fuel/Other Hazards	\$2,751	\$18,899	\$23,000	\$77,000
352	Environmental Management	\$64,208	\$108,343	\$77,950	\$77,950
358	Asbestos	\$57,520	\$79,668	\$28,155	\$29,700
363	Fire/Life Code Compliance	\$50,158	\$56,296	\$163,465	\$102,215
Sub-Total Health & Safety		\$219,037	\$344,602	\$335,000	\$321,965
Long Term Facilities Maintenance - 05					
305	Professional Fees	\$184,127	\$325,896	\$87,727	\$77,750
350	Repairs & Maintenance	\$553,493	\$1,529,703	\$181,386	\$199,200
391	Payments to Other Districts R & M	\$84,577	\$60,963	\$57,351	\$58,761
510	Land & Improvements	\$377,052	\$328,175	\$87,500	\$651,009
520	Building & Improvements	\$711,495	\$376,969	\$1,541,408	\$1,004,800
Sub-Total LTFM		\$1,910,744	\$2,621,706	\$1,955,372	\$1,991,520
Facilities - 05					
720	Health Services - Equipment	\$0	\$44,459	\$0	\$0
850	District Wide Facilities	\$508,891	\$496,028	\$732,982	\$712,508
108	Administrative Technology Services	\$186,220	\$188,720	\$195,153	\$216,503
110	Data Processing	\$70,616	\$71,250	\$87,101	\$100,528
305	Professional Fees	\$125,606	\$196,654	\$0	\$0
370	Rentals & Operating Leases	\$71,426	\$107,022	\$0	\$0
510	Land & Improvements	\$77,739	\$30	\$525	\$130,800
810	Operations & Maintenance	\$25,728	\$5,832	\$22,442	\$47,550
267	Buffalo High School	\$37,061	\$42,594	\$50,746	\$60,300
090	Montrose Early Education Center	\$4,350	\$1,580	\$0	\$0
368	Buffalo Community Middle School	\$33,798	\$12,481	\$6,603	\$23,150
501	Parkside Elementary	\$263,290	\$7,199	\$900	\$9,600
502	Hanover Elementary	\$27	\$1,665	\$3,532	\$58,900
503	Montrose Elementary	\$271	\$1,059	\$7,825	\$33,650
504	Tatanka Elementary	\$22,742	\$1,317	\$880	\$11,500
506	Discovery Elementary	\$16,856	\$333,414	\$125,275	\$9,600
507	Northwinds Elementary	\$1,009	\$586	\$80,615	\$22,650
Sub-Total Facilities		\$1,445,630	\$1,511,890	\$1,314,579	\$1,437,239
Other					
042	Severance Pay	\$115,595	\$93,592	\$84,834	\$35,334
044	DW Workers Compensation	\$14,408	\$20,746	\$27,370	\$27,563
161	ESSER	\$58,751	\$7,960	\$0	\$0
280	Reemployment	\$180,641	\$45,733	\$100,000	\$100,000
220;291	Retirees Insurance	\$392,550	\$128,749	\$296,500	\$449,000
260-318	Data Processing & Textbooks	\$29,452	\$33,148	\$34,050	\$32,000
316	Purchased Services/Joint Powers	\$0	\$0	\$40,000	\$38,000
320	American Indian Education	\$0	\$11,998	\$16,398	\$16,398
605-113	Itinerate Staffing Travel	\$3,104	\$5,157	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$37,954	\$171,630	\$125,702	\$125,702
630	Technology	\$1,225	\$0	\$0	\$0
340	Property & Liability Insurance	\$92,563	\$327,925	\$346,161	\$363,638
720	Health Services	\$64,103	\$336,836	\$90,885	\$93,789
718-342	School Resource Officer	\$25,390	\$28,921	\$27,890	\$27,890
	Student Activities - 09	\$515,536	\$471,493	\$558,992	\$560,881
	Student Activities - 51	\$28,348	\$42,109	\$20,323	\$29,998
Sub-Total Other		\$1,559,620	\$1,725,997	\$1,779,105	\$1,910,193
Total General Fund Expenditures		\$72,267,578	\$75,369,363	\$79,784,986	\$82,658,091

Special Revenue Funds

02 Food Service Fund

The Food Service Fund is used to record the 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.

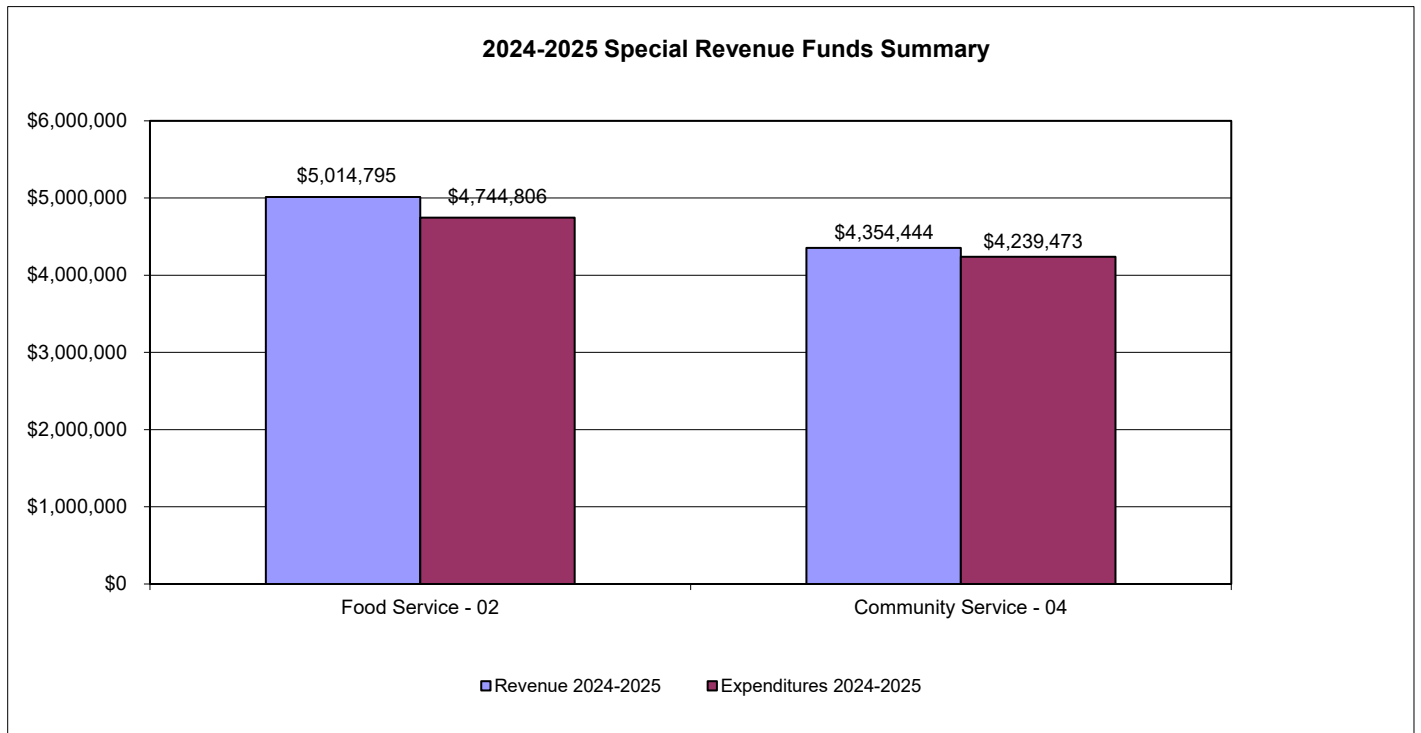
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance 6/30/23	Revenue 2023-2024	Expenditures 2023-2024	Fund Balance 6/30/24	Revenue 2024-2025	Expenditures 2024-2025	Fund Balance 6/30/25
	Actual	Revised Budget	Revised Budget	Projected	Budget	Budget	Projected
Food Service - 02	\$3,017,536	\$4,933,054	\$5,225,150	\$2,725,440	\$5,014,795	\$4,744,806	\$2,995,429
Community Service - 04	\$527,321	\$4,224,013	\$4,086,845	\$664,489	\$4,354,444	\$4,239,473	\$779,460
Total	\$3,544,857	\$9,157,067	\$9,311,995	\$3,389,929	\$9,369,239	\$8,984,279	\$3,774,889

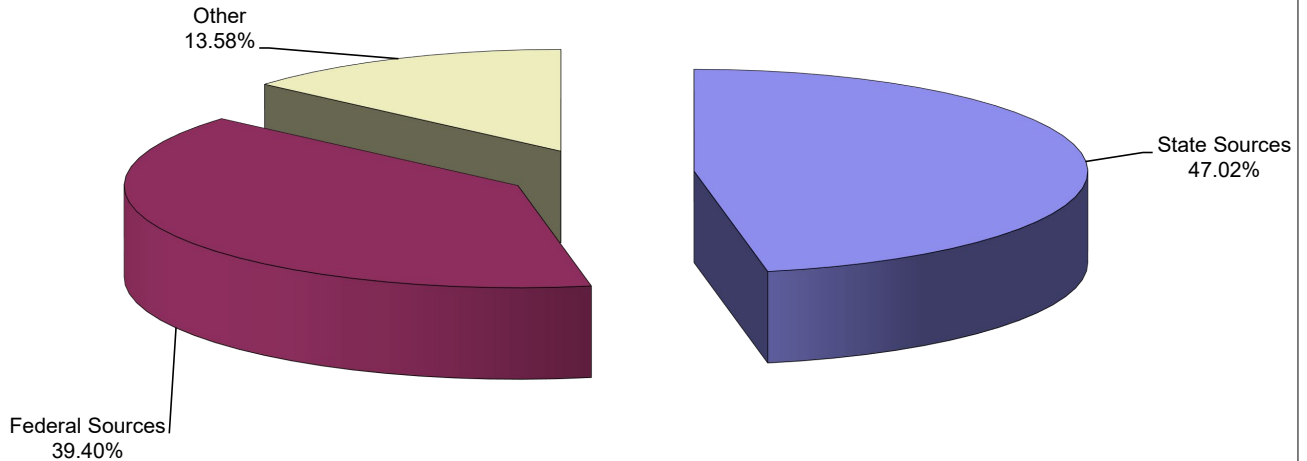


**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

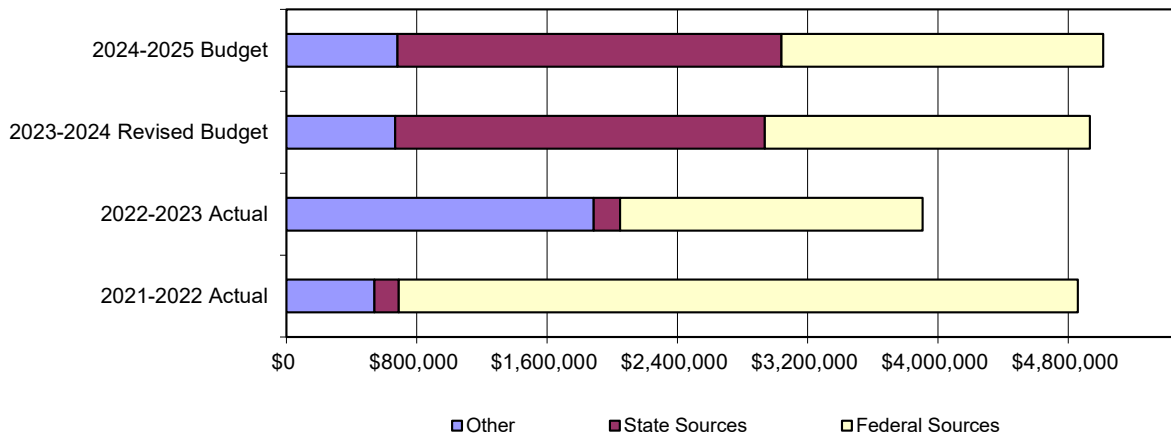
FOOD SERVICE FUND 02 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
State Sources	\$149,810	\$163,060	\$2,269,214	\$2,357,801	\$88,587	3.90%
Federal Sources	\$4,168,768	\$1,856,614	\$1,996,470	\$1,975,851	(\$20,619)	-1.03%
Other	\$539,974	\$1,886,072	\$667,370	\$681,143	\$13,773	2.06%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$4,858,552	\$3,905,746	\$4,933,054	\$5,014,795	\$81,741	1.66%

**2024-2025
Food Service Fund Revenue By Source**



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

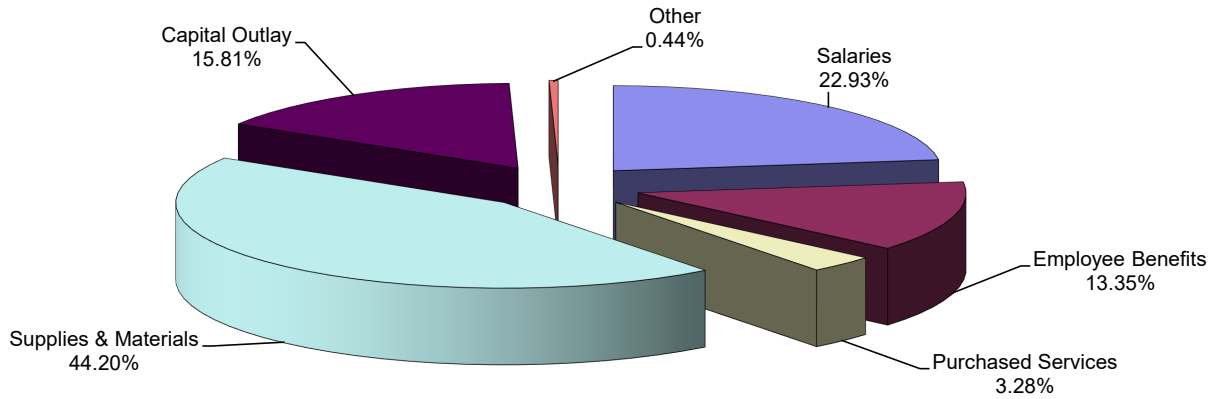


**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

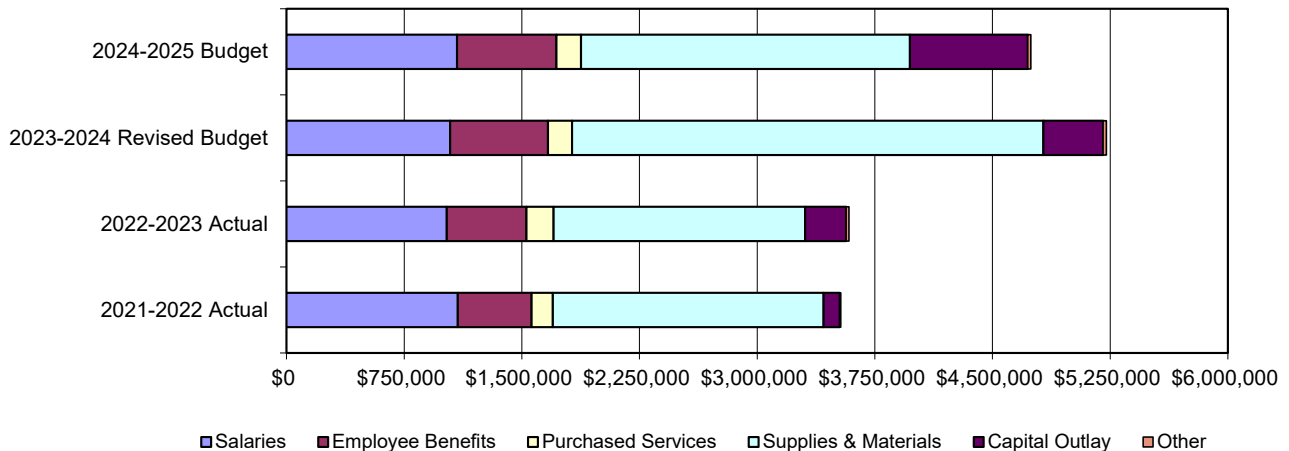
FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Salaries	\$1,091,929	\$1,021,912	\$1,043,042	\$1,087,768	\$44,726	4.29%
Employee Benefits	\$470,917	\$507,874	\$623,993	\$633,259	\$9,266	1.48%
Purchased Services	\$135,361	\$173,447	\$153,058	\$155,610	\$2,552	1.67%
Supplies & Materials	\$1,725,132	\$1,602,784	\$3,004,057	\$2,097,169	(\$906,888)	-30.19%
Capital Outlay	\$102,336	\$260,894	\$380,000	\$750,000	\$370,000	97.37%
Other	\$7,727	\$18,829	\$21,000	\$21,000	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,533,402	\$3,585,740	\$5,225,150	\$4,744,806	(\$480,344)	-9.19%

**2024-2025
Food Service Fund Expenditures By Object**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

FOOD SERVICE - FUND 02

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
Food Service Revenue					
Lunch - 701					
96	Gifts & Bequests	\$500	\$0	\$0	\$0
130	Interest Income	(\$2,259)	\$87,868	\$127,529	\$115,073
141	Student Lunch Sales	\$12,419	\$1,052,620	\$0	\$0
144	Adult Lunch Sales	\$15,904	\$24,201	\$0	\$0
188	Refunds	\$4,943	\$3,936	\$550	\$4,000
190/196	Misc Income/Sale of Equipment	\$18,400	\$8,243	\$2,950	\$9,500
300	State Lunch Aid	\$91,840	\$90,765	\$1,872,022	\$1,946,679
405	Federal Lunch Aid	\$3,118,727	\$476,814	\$321,513	\$318,441
472	Federal Free & Reduced	\$0	\$672,045	\$790,504	\$816,457
473	Federal Commodity Rebate	\$0	\$0	\$0	\$0
474	Federal Commodities	\$234,264	\$242,650	\$349,757	\$264,885
	Sub-Total Lunch - 701	\$3,494,738	\$2,659,142	\$3,464,825	\$3,475,035
Breakfast - 705					
141	Student Breakfast Sales	\$0	\$160,254	\$0	\$0
142	Ala Carte Sales	\$27,927	\$36,764	\$0	\$0
144	Adult Breakfast Sales	\$413	\$463	\$0	\$0
312	State Breakfast Aid	\$0	\$72,294	\$397,192	\$411,122
476	Federal Breakfast Aid	\$801,049	\$225,741	\$329,347	\$519,678
	Sub-Total Breakfast - 705	\$829,389	\$495,516	\$726,539	\$930,800
Summer- 709 and CARES Act 153, 154, 174					
96	Gifts & Bequests	\$0	\$0	\$0	\$0
300, 370	Other Revenue - MDE	\$57,970	\$0	\$0	\$0
400	Federal Aids	\$850	\$0	\$0	\$0
406	Cares Act - State/Local	\$0	\$314	\$0	\$0
479	Federal Summer Aid	\$18,878	\$52,657	\$42,475	\$56,390
	Sub-Total Summer - 709	\$77,698	\$52,971	\$42,475	\$56,390
Other - 699, 703, 707 & 710					
142	Ala Carte Sales	\$440,090	\$444,646	\$450,825	\$466,745
143	Milk Sales	\$3,401	\$6,572	\$3,826	\$3,605
144	Adult Sales	\$0	\$0	\$24,790	\$25,320
150	Community Related	\$0	\$1,968	\$1,900	\$1,900
160	Auxiliary-Community/School Related	\$18,236	\$58,537	\$55,000	\$55,000
405, 408	Federal School Lunch	(\$5,000)	\$186,394	\$162,874	\$0
	Sub-Total Other - 703 & 707	\$456,727	\$698,117	\$699,215	\$552,570
	Total Food Service Revenue	\$4,858,552	\$3,905,746	\$4,933,054	\$5,014,795

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

FOOD SERVICE - FUND 02

		2021-2022	2022-2023	2023-2024	
		Actual	Actual	Revised	2024-2025
				Budget	Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$51,817	\$52,798	\$54,440	\$56,482
006	Skilled Trade	\$645,582	\$613,794	\$678,004	\$709,005
007	Custodial/Delivery	\$68,519	\$56,630	\$0	\$0
026	Unskilled Temporary	\$43,582	\$40,749	\$45,000	\$45,000
041	Life Insurance	\$1,018	\$1,118	\$1,333	\$1,264
042	Severance	\$23,803	\$0	\$0	\$0
043	Hospitalization	\$186,518	\$222,550	\$282,901	\$284,518
044	Workers Compensation	\$50,836	\$48,060	\$63,404	\$63,853
046	State Retirement Contribution	\$54,930	\$50,625	\$58,308	\$60,787
047	Income Protection	\$132	\$115	\$98	\$102
061	Non Licensed FICA	\$55,737	\$51,870	\$59,474	\$62,002
195	Salary Chargeback	-\$297	-\$607	-\$425	-\$425
211	Gas and Oil	\$51	\$48	\$0	\$0
218	TRA	\$0	\$109	\$0	\$0
235	Dental Insurance	\$6,495	\$6,347	\$8,439	\$7,588
250	403b Match	\$1,200	\$1,200	\$1,200	\$1,200
291	Other Post Emp Benefits	\$4,000	\$4,000	\$4,000	\$4,000
295	Benefit Chargeback	-\$45	-\$92	-\$60	-\$60
101	Contracted Services/Debit System	\$18,248	\$20,800	\$12,400	\$20,000
110	Postage	\$176	\$455	\$900	\$900
111	Telephone	\$684	\$444	\$650	\$450
113	Travel	\$2,902	\$4,797	\$7,000	\$5,000
115/116	Advertising/Printing	\$166	\$679	\$675	\$725
122	Electricity	\$43,353	\$35,787	\$44,654	\$45,994
124	Water-Sewer-Garbage	\$31,145	\$25,741	\$32,079	\$33,041
125	Repairs & Maintenance	\$21,477	\$30,845	\$35,500	\$35,500
143	Training & In-Service	\$125	\$90	\$500	\$500
169	Equipment	\$102,336	\$260,894	\$380,000	\$750,000
201	Supplies	\$57,147	\$68,749	\$75,000	\$77,250
203	Maintenance Supplies/Laundry	\$8,138	\$10,342	\$7,000	\$10,500
205	Offices Supplies	\$527	\$3,024	\$2,600	\$2,600

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

FOOD SERVICE - FUND 02

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
212	Fuel for Cooking	\$31,221	\$25,942	\$32,800	\$33,784
304	Dues & Fees/Training	\$7,727	\$18,829	\$21,000	\$21,000
306	Miscellaneous	\$8	\$372	\$380	\$380
313	Credit Card Fees	\$70	\$33,742	\$100	\$0
455/465	Technology Equipment	\$1,254	\$7,302	\$7,500	\$7,500
491	Federal Commodities	\$234,263	\$242,650	\$349,757	\$264,885
511	Food	\$804,226	\$693,727	\$1,600,821	\$965,385
512	Milk & Bulk Milk Purchase	\$70,042	\$0	\$0	\$119,865
Sub-Total Lunch - 701		\$2,629,113	\$2,634,525	\$3,867,432	\$3,690,575
Breakfast - 705					
002	Managerial Salaries	\$8,636	\$8,852	\$9,073	\$9,413
005	Secy Clerical	\$0	\$0	\$0	\$0
006	Skilled Trade	\$174,005	\$158,074	\$179,987	\$188,174
041	Life Insurance	\$262	\$285	\$346	\$327
043	Hospitalization	\$48,209	\$57,065	\$73,499	\$73,653
046	State Retirement Contribution	\$13,721	\$12,235	\$13,499	\$14,113
047	Income Protection Contribution	\$27	\$20	\$0	\$0
061	Non License FICA	\$13,747	\$12,168	\$13,769	\$14,395
201	Supplies	\$37,742	\$15,699	\$26,000	\$26,000
235	Dental Insurance	\$1,712	\$1,610	\$2,162	\$1,928
250	403b Match	\$200	\$200	\$200	\$200
313	Credit Card Fees	\$14	\$5,892	\$100	\$0
511	Food	\$206,426	\$116,518	\$490,700	\$306,040
512	Milk	\$56,029	\$0	\$0	\$59,235
Sub-Total Breakfast - 705		\$560,730	\$388,618	\$809,335	\$693,478
Other- 707 & 710					
002	Manangerial Salary	\$8,636	\$8,852	\$9,073	\$9,413
006	Skilled Trade	\$44,852	\$42,039	\$46,624	\$48,603
026	Unskilled Temporary	\$0	\$353	\$0	\$0
186	Extended Time	\$0	\$868	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

FOOD SERVICE - FUND 02

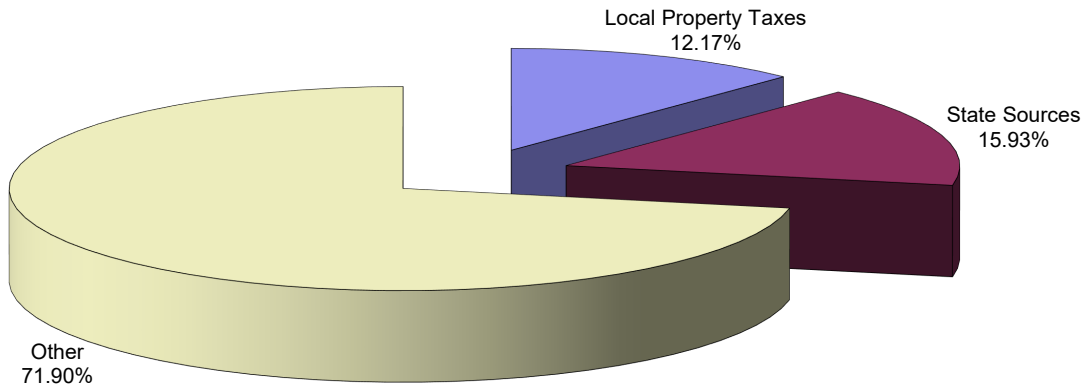
		2021-2022	2022-2023	2023-2024	
		Actual	Actual	Revised Budget	2024-2025 Budget
Food Service Expenditures					
Other - 707 & 710 (Continued)					
041	Life Insurance	\$78	\$83	\$100	\$97
043	Hospitalization	\$14,932	\$16,769	\$21,158	\$21,664
046	State Retirement Contribution	\$3,749	\$3,834	\$4,226	\$4,400
047	Income Protection Contribution	\$21	\$19	\$16	\$17
060-061	FICA	\$3,966	\$3,834	\$4,310	\$4,487
125	Repairs & Maintenance	\$1,551	\$0	\$1,500	\$1,500
201/205	Supplies	\$14,040	\$14,442	\$5,000	\$10,000
235	Dental Insurance	\$555	\$517	\$691	\$644
250	403b Match	\$200	\$200	\$200	\$200
313	Credit Card Fees	\$15,200	\$13,925	\$17,000	\$12,000
511	Food	\$190,673	\$291,426	\$221,000	\$192,130
512	Milk	\$1,211	\$84,896	\$136,374	\$1,485
I Other - 707 & 710		\$299,664	\$482,057	\$467,272	\$306,640
Summer- 709 and CARES Act 153, 154, 174					
002	Managerial Salaries	\$17,272	\$18,018	\$18,147	\$18,828
005	Clerical	\$0	\$0	\$0	\$0
006	Skilled Trade	\$5,522	\$21,494	\$3,119	\$3,275
026	Unskilled Temp	\$0	\$0	\$0	\$0
041	Life Insurance	\$28	\$33	\$33	\$36
043	Hospitalization	\$5,325	\$6,238	\$6,710	\$7,713
044	Workers Compensation	\$0	\$0	\$0	\$0
046	State Retirement Contribution	\$1,356	\$3,042	\$1,595	\$1,658
047	Income Protection Contribution	\$31	\$36	\$33	\$34
061	Non Licensed FICA	\$1,390	\$3,108	\$1,627	\$1,691
113	Travel	\$0	\$0	\$0	\$0
169	Other Equipment	\$0	\$0	\$0	\$0
212	Fuel	\$0	\$0	\$0	\$0
235	Dental Insurance	\$188	\$274	\$322	\$348
250	403b Match	\$400	\$400	\$400	\$400
115/116	Advertising/Printing	\$0	\$0	\$0	\$0
201/401	Supplies	\$850	\$0	\$0	\$0
465	Technology Supplies	\$0	\$1,498	\$2,000	\$2,500
330	Utilities	\$250	\$250	\$0	\$0
491	Federal Commodities	\$0	\$0	\$0	\$0
511	Food	\$10,007	\$21,424	\$44,625	\$14,995
512	Milk	\$1,276	\$4,725	\$2,500	\$2,635
Sub-Total Other - 709 & 153-174		\$43,895	\$80,540	\$81,111	\$54,113
Total Food Service Expenditures		\$3,533,402	\$3,585,740	\$5,225,150	\$4,744,806

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

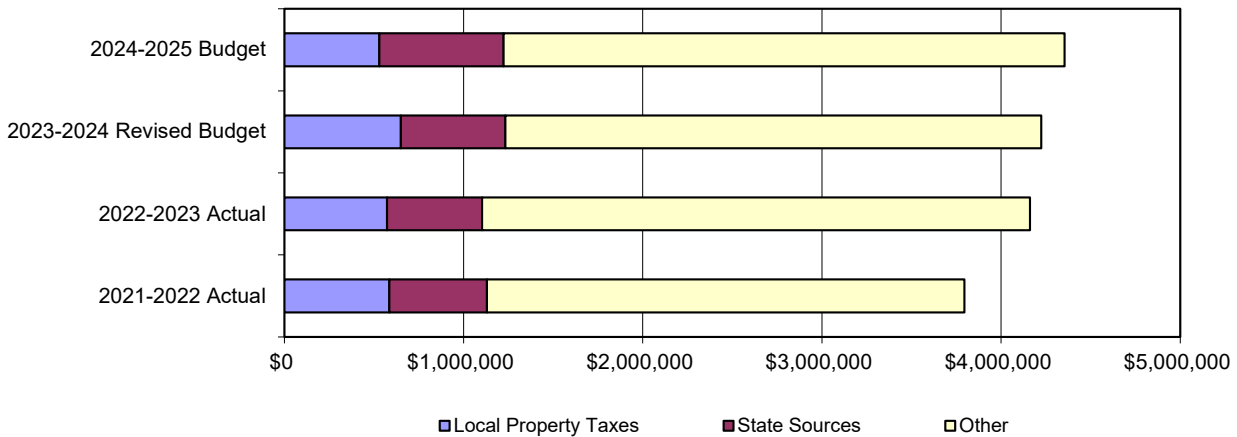
COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	\$585,313	\$571,985	\$649,996	\$529,971	(\$120,025)	-18.47%
State Sources	\$545,316	\$530,457	\$582,709	\$693,626	\$110,917	19.03%
Other	\$2,664,028	\$3,058,546	\$2,991,308	\$3,130,847	\$139,539	4.66%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,794,657	\$4,160,988	\$4,224,013	\$4,354,444	\$130,431	3.09%

**2024-2025
Community Service Fund Revenue By Source**



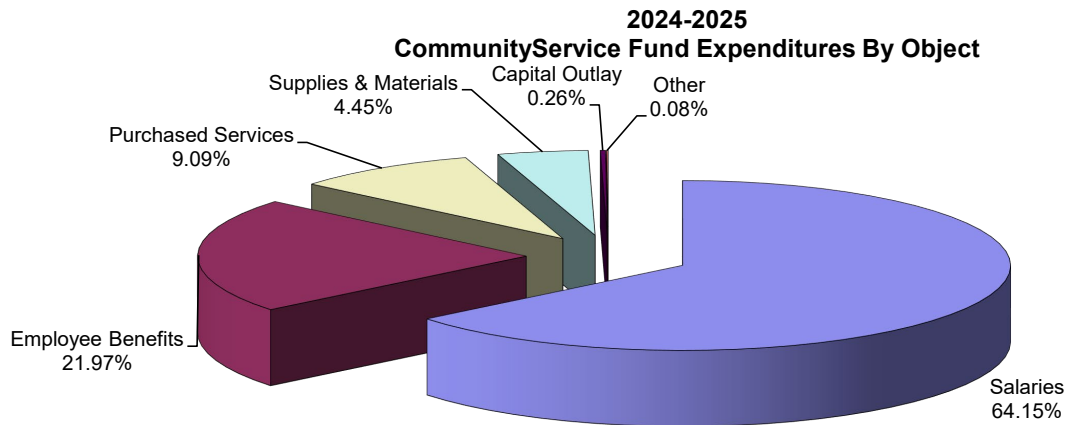
Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



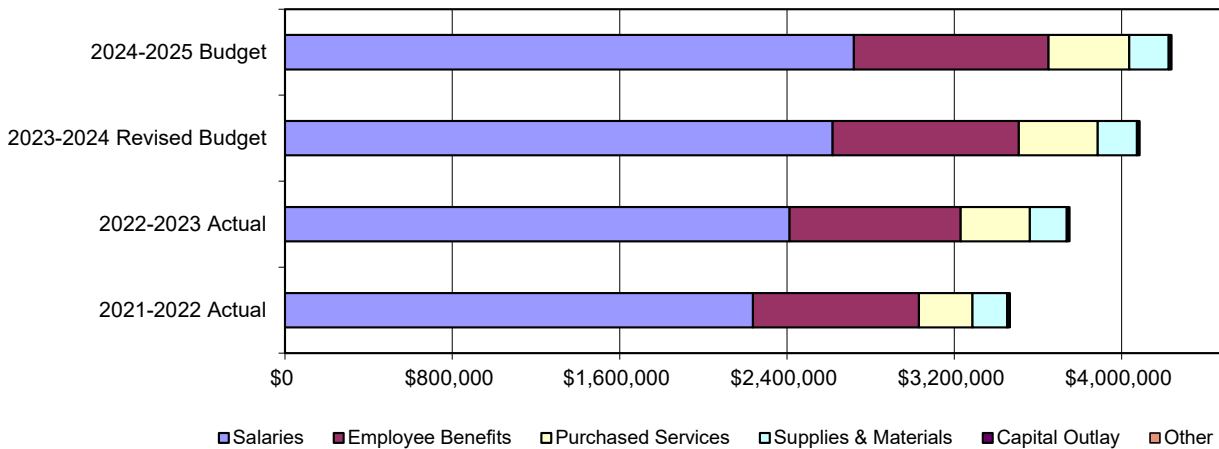
**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Salaries	\$2,237,435	\$2,412,475	\$2,617,747	\$2,719,676	\$101,929	3.89%
Employee Benefits	\$793,258	\$817,732	\$890,597	\$931,341	\$40,744	4.57%
Purchased Services	\$255,885	\$331,511	\$377,697	\$385,180	\$7,483	1.98%
Supplies & Materials	\$165,292	\$175,845	\$187,076	\$188,798	\$1,722	0.92%
Capital Outlay	\$11,847	\$9,995	\$10,995	\$10,995	\$0	0.00%
Other	\$3,362	\$4,451	\$2,733	\$3,483	\$750	27.44%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,467,079	\$3,752,009	\$4,086,845	\$4,239,473	\$152,628	3.73%



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04

		2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Community Service Revenue					
152	ESSER Federal Aid	\$1,747	\$0	\$0	\$0
340	Non Public School	\$16,518	\$22,672	\$19,720	\$20,000
321	General Comm Ed	\$179,016	\$206,234	\$187,890	\$150,386
501	Community Ed Program	\$44,453	\$68,158	\$74,000	\$159,024
505	Aquatics	\$44,637	\$25,448	\$26,200	\$27,000
507	Driver's Education BTW	\$140,185	\$113,860	\$130,000	\$138,000
508	Driver's Education Classroom	\$7,420	\$6,451	\$6,000	\$6,500
326	Adults with Disabilities	\$60,874	\$55,320	\$68,200	\$68,900
520	Adult Basic Education	\$83,270	\$109,192	\$112,542	\$119,000
570	KidKare	\$1,614,145	\$1,770,191	\$1,779,677	\$1,809,317
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$430,762	\$420,420	\$451,937	\$466,050
582	School Readiness	\$502,738	\$533,680	\$584,499	\$598,816
583	Preschool Screening	\$13,847	\$16,650	\$20,275	\$12,000
585	Youth Development	\$528,667	\$641,415	\$600,891	\$611,451
590	Facility Use	\$104,724	\$147,842	\$136,000	\$141,000
799	Collaboration	\$21,654	\$23,455	\$26,182	\$27,000
Total Community Service Revenue		\$3,794,657	\$4,160,988	\$4,224,013	\$4,354,444

Community Service Expenditures					
350-351	Non Public	\$15,730	\$27,353	\$19,720	\$20,000
501	General Community Education	\$227,156	\$257,645	\$259,717	\$285,721
504	United for Youth	\$29,405	\$11,727	\$33,285	\$47,366
505	Aquatics	\$41,631	\$25,659	\$24,989	\$26,912
507	Driver's Education BTW	\$101,046	\$111,230	\$112,798	\$117,973
508	Driver's Education Classroom	\$25,034	\$22,492	\$22,294	\$24,298
510	Adults with Disabilities	\$66,379	\$71,449	\$68,142	\$68,859
520	Adult Basic Education	\$120,231	\$109,468	\$112,542	\$118,823
570	KidKare	\$1,337,668	\$1,429,721	\$1,568,566	\$1,628,042
570	Little KidKare	\$59	\$73	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$391,229	\$440,489	\$481,859	\$479,154
582	School Readiness	\$478,997	\$522,247	\$618,700	\$644,196
583	Preschool Screening	\$28,420	\$23,622	\$35,875	\$38,996
585	Youth Development	\$515,464	\$569,933	\$598,331	\$606,507
590	Facility Use	\$88,630	\$128,901	\$130,027	\$132,626
Total Community Service Expenditures		\$3,467,079	\$3,752,009	\$4,086,845	\$4,239,473

Other Funds

06 Building Construction Fund

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

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

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

07 Debt Service Fund

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

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

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

18 HRA Trust Fund

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

45 OPEB Trust Fund

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

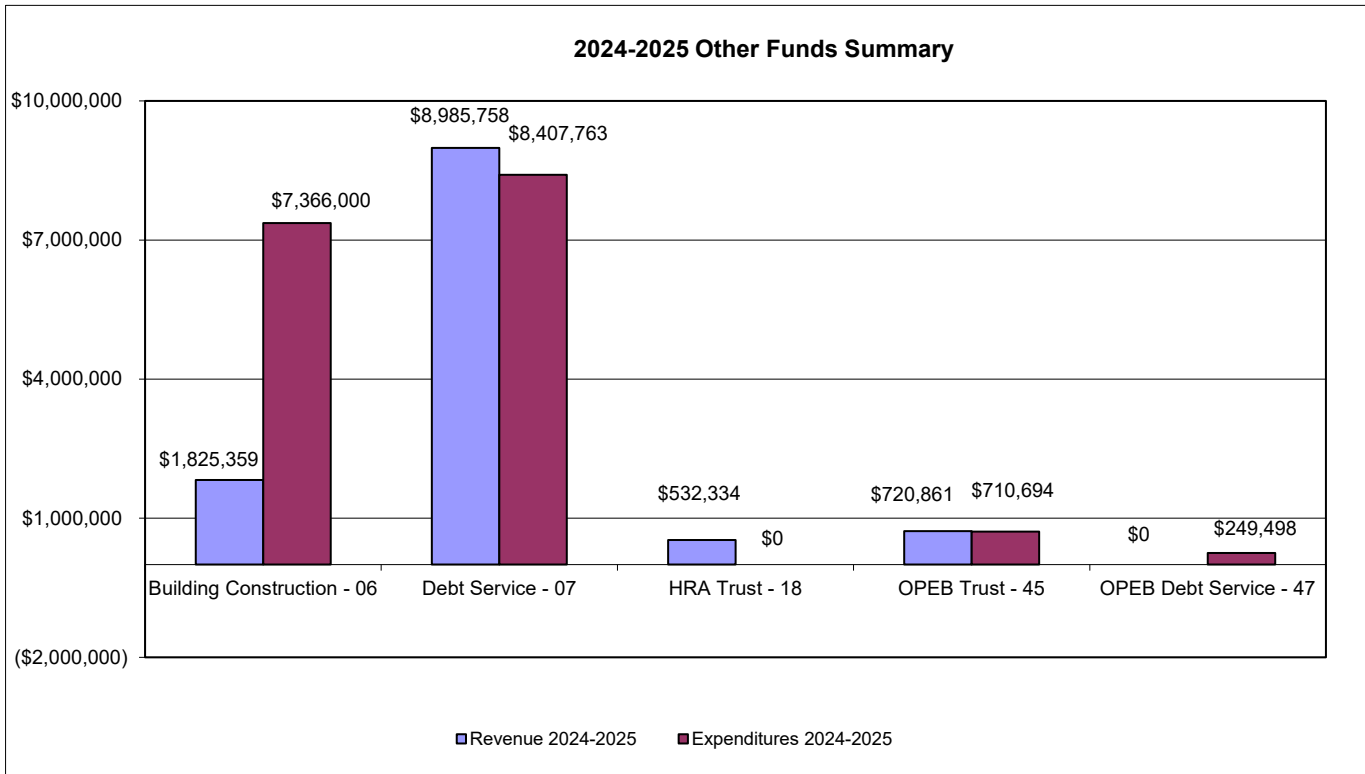
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/23	Revenue 2023-2024	Expenditures 2023-2024	Fund Balance 6/30/24	Revenue 2024-2025	Expenditures 2024-2025	Fund Balance 6/30/25
	Actual	Revised Budget	Revised Budget	Projected	Budget	Budget	Projected
Building Construction - 06	\$0	\$46,401,139	\$2,209,950	\$44,191,189	\$1,825,359	\$7,366,000	\$38,650,548
Debt Service - 07	\$1,255,096	\$7,776,686	\$7,255,511	\$1,776,271	\$8,985,758	\$8,407,763	\$2,354,266
HRA Trust - 18	\$3,805,800	\$440,240	\$0	\$4,246,040	\$532,334	\$0	\$4,778,374
OPEB Trust - 45	\$12,777,310	\$990,690	\$741,584	\$13,026,416	\$720,861	\$710,694	\$13,036,583
OPEB Debt Service - 47	\$436,184	\$15,523	\$202,209	\$249,498	\$0	\$249,498	\$0
Total	\$18,274,390	\$55,624,278	\$10,409,254	\$63,489,414	\$12,064,312	\$16,733,955	\$58,819,771



**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
Building Construction Revenue					
092	Interest Income	\$0	\$0	\$381,150	\$1,825,359
096	Miscellaneous Income	\$0	\$0	\$0	\$0
097	Erate Discount Revenue	\$0	\$0	\$0	\$0
099	Miscellaneous Income	\$0	\$0	\$0	\$0
631	Bond Proceeds	\$0	\$0	\$46,019,989	\$0
Total Building Construction Revenue		\$0	\$0	\$46,401,139	\$1,825,359
Building Construction Expenditures					
005	District Wide	\$468,779	\$42,401	\$2,209,950	\$7,366,000
045	Phoenix LC	\$0	\$0	\$0	\$0
267	Buffalo High School	\$0	\$0	\$0	\$0
368	Buffalo Community Middle School	\$0	\$0	\$0	\$0
501	Parkside Elementary	\$0	\$0	\$0	\$0
502	Hanover Elementary	\$0	\$0	\$0	\$0
503	Montrose Elementary	\$0	\$0	\$0	\$0
504	Tatanka Elementary	\$0	\$0	\$0	\$0
506	Discovery Elementary	\$0	\$0	\$0	\$0
507	Northwinds Elementary	\$0	\$0	\$0	\$0
Total Building Construction Expenditures		\$468,779	\$42,401	\$2,209,950	\$7,366,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

DEBT SERVICE - FUND 07

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$5,112,950	\$5,631,083	\$6,212,911	\$8,601,099
009	Fiscal Disparities	\$76,123	\$74,153	\$79,561	\$62,407
092	Interest Income	(\$5,261)	\$90,432	\$163,895	\$83,084
200/300	Other State Revenues	\$175,320	\$203,386	\$237,859	\$238,083
229	Disparity Reduction Aid	\$887	\$955	\$1,086	\$1,085
317	Long Term Facilities Maintenance Aid	\$90,692	\$89,024	\$879,165	\$0
631	Sale of Bonds Proceeds	\$8,607,314	\$0	\$0	\$0
649	Debt Service Transfer In	\$0	\$0	\$202,209	\$0
Total Debt Service Revenue		\$14,058,025	\$6,089,033	\$7,776,686	\$8,985,758
Debt Service Expenditures					
710	Payments on Bonds	\$4,025,000	\$4,200,000	\$6,055,000	\$6,005,000
720	Interest on Bonds	\$1,505,347	\$1,481,931	\$1,196,223	\$2,647,973
790	Service Charges	\$75,135	\$5,550	\$4,288	(\$245,210)
920	Bond Refunding Payments	\$8,535,000	\$0	\$0	\$0
Total Debt Service Expenditures		\$14,140,482	\$5,687,481	\$7,255,511	\$8,407,763

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

HRA TRUST - FUND 18

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$45,280	\$43,730	\$55,000	\$44,000
099	Miscellaneous Revenue	\$587,820	\$358,858	\$385,240	\$488,334
Total HRA Revenue		\$633,100	\$402,588	\$440,240	\$532,334
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
2024-2025 BUDGET**

OPEB TRUST - FUND 45

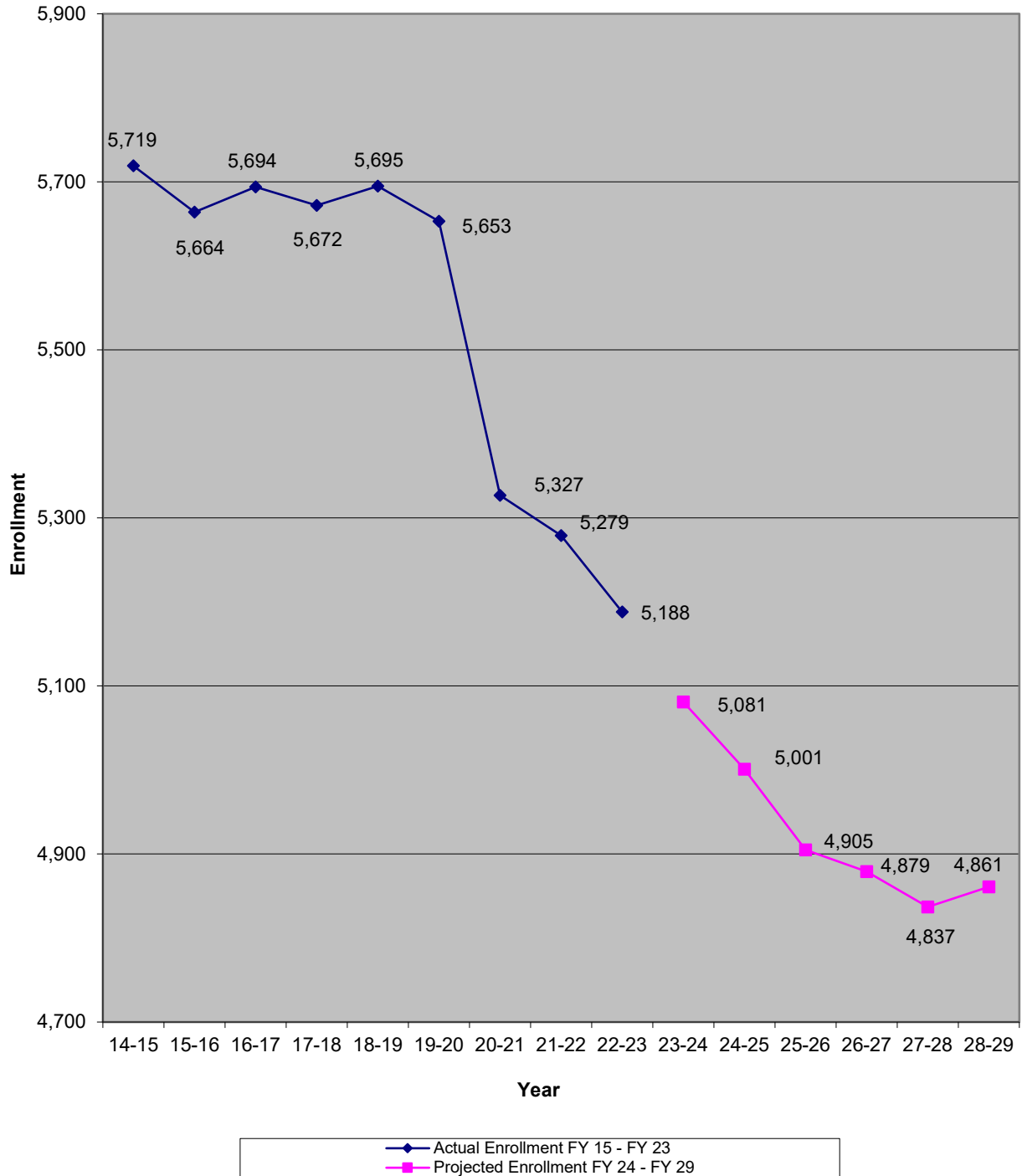
		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	(\$1,820,165)	\$942,589	\$735,820	\$430,000
616	Retiree Contributions	\$281,719	\$267,826	\$254,870	\$290,861
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		(\$1,538,446)	\$1,210,415	\$990,690	\$720,861
OPEB Trust Expenditures					
042	Severance	\$0	\$0	\$224,074	\$163,615
220	Health Insurance	\$591,724	\$501,313	\$449,830	\$470,384
230	Life Insurance	\$18,382	\$17,998	\$14,760	\$17,585
235	Dental Insurance	\$49,379	\$52,985	\$52,920	\$59,110
251	Contributions to H.S.A.	\$635,071	\$362,228	\$0	\$0
Total OPEB Trust Expenditures		\$1,294,556	\$934,524	\$741,584	\$710,694

**ISD 877 BUFFALO-HANOVER-MONTROSE
2024-2025 BUDGET**

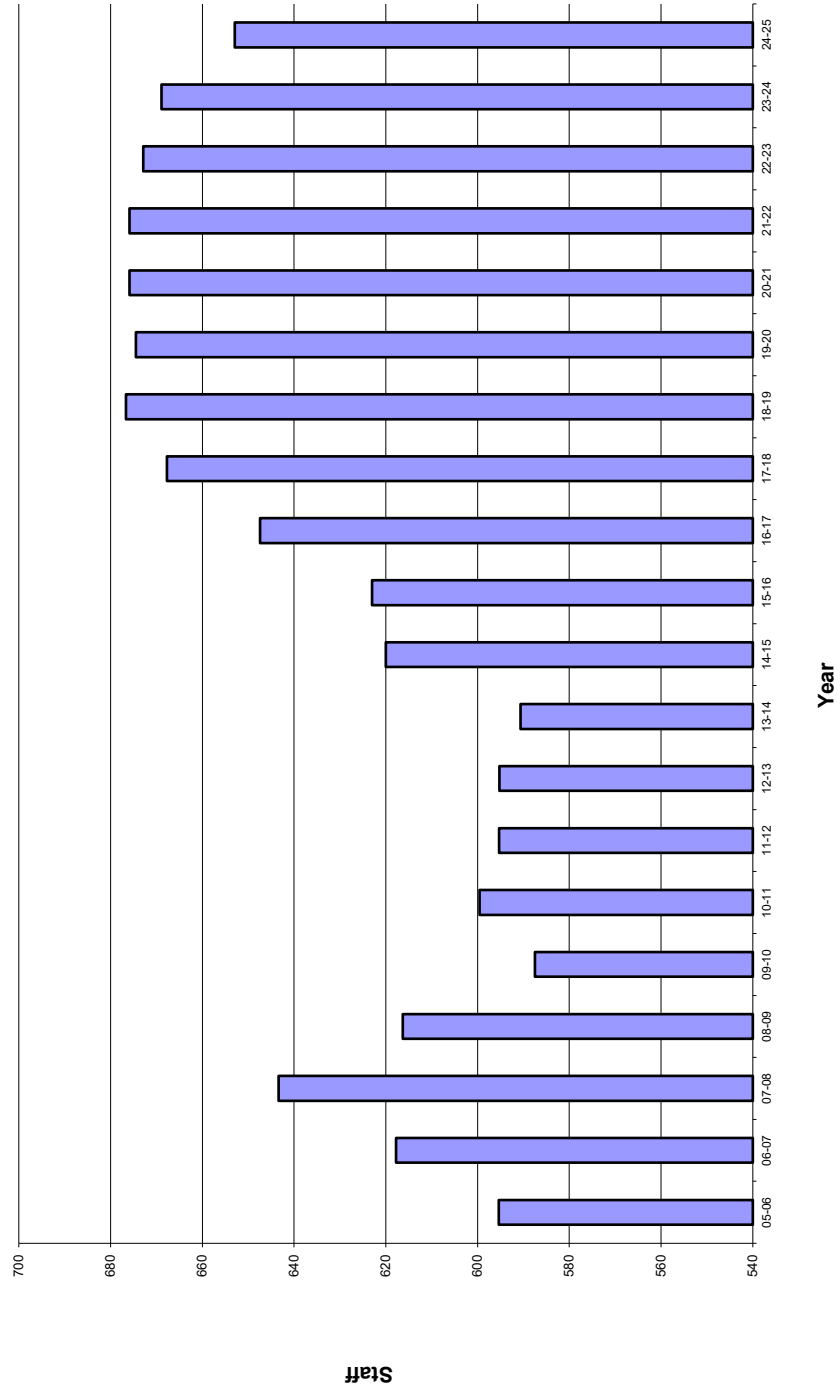
OPEB DEBT SERVICE - FUND 47

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$1,966,943	\$1,912,343	\$0	\$0
009	Fiscal Disparities	\$26,655	\$11,411	\$0	\$0
092	Interest Income	(\$1,668)	\$32,413	\$15,523	\$0
229	Disparity Reduction Agent	\$332	\$313	\$0	\$0
200/300	Other State Revenues	\$11,254	\$10,351	\$0	\$0
258	Other State Credits	\$9	\$0	\$0	\$0
Total OPEB Debt Service Revenue		\$2,003,525	\$1,966,831	\$15,523	\$0
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$1,935,000	\$1,905,000	\$0	\$0
720	Interest on Bonds	\$80,610	\$41,910	\$0	\$0
790	Service Charges	\$475	\$0	\$202,209	\$249,498
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total OPEB Debt Service Expenditures		\$2,016,085	\$1,946,910	\$202,209	\$249,498

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



Staff FTE Comparison July 1, 2024



	G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. SCHOOL BUILDING BONDS \$41.5 MILLION SERIES 2024A MARCH 21, 2024		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2024		\$478,461		\$709,150	\$1,187,611
2/1/2025	\$5,035,000	\$478,461	\$970,000	\$981,900	\$7,465,361
8/1/2025		\$402,936		\$957,650	\$1,360,586
2/1/2026	\$5,205,000	\$402,936	\$1,125,000	\$957,650	\$7,690,586
8/1/2026		\$324,861		\$929,525	\$1,254,386
2/1/2027	\$5,365,000	\$324,861	\$1,055,000	\$929,525	\$7,674,386
8/1/2027		\$251,093		\$903,150	\$1,154,243
2/1/2028	\$5,510,000	\$251,093	\$1,230,000	\$903,150	\$7,894,243
8/1/2028		\$172,575		\$872,400	\$1,044,975
2/1/2029	\$5,665,000	\$172,575	\$1,290,000	\$872,400	\$7,999,975
8/1/2029		\$87,600		\$840,150	\$927,750
2/1/2030	\$5,840,000	\$87,600	\$1,350,000	\$840,150	\$8,117,750
8/1/2030				\$806,400	\$806,400
2/1/2031			\$7,130,000	\$806,400	\$7,936,400
8/1/2031				\$628,150	\$628,150
2/1/2032			\$7,485,000	\$628,150	\$8,113,150
8/1/2032				\$441,025	\$441,025
2/1/2033			\$1,485,000	\$441,025	\$1,926,025
8/1/2033				\$403,900	\$403,900
2/1/2034			\$1,315,000	\$403,900	\$1,718,900
8/1/2034				\$371,025	\$371,025
2/1/2035			\$1,380,000	\$371,025	\$1,751,025
8/1/2035				\$336,525	\$336,525
2/1/2036			\$1,450,000	\$336,525	\$1,786,525
8/1/2036				\$300,275	\$300,275
2/1/2037			\$1,520,000	\$300,275	\$1,820,275
8/1/2037				\$262,275	\$262,275
2/1/2038			\$1,595,000	\$262,275	\$1,857,275
8/1/2038				\$222,400	\$222,400
2/1/2039			\$1,675,000	\$222,400	\$1,897,400
8/1/2039				\$188,900	\$188,900
2/1/2040			\$1,745,000	\$188,900	\$1,933,900
8/1/2040				\$154,000	\$154,000
2/1/2041			\$1,815,000	\$154,000	\$1,969,000
8/1/2041				\$117,700	\$117,700
2/1/2042			\$1,885,000	\$117,700	\$2,002,700
8/1/2042				\$80,000	\$80,000
2/1/2043			\$1,960,000	\$80,000	\$2,040,000
8/1/2043				\$40,800	\$40,800
2/1/2044			\$2,040,000	\$40,800	\$2,080,800
	\$32,620,000	\$3,435,053	\$41,500,000	\$19,403,550	\$96,958,603

**Independent School District 877
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www.bhmschools.org**