

**Buffalo
Hanover
Montrose**
BHM SCHOOLS



Annual Budget 2025-2026

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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**ISD 877 BUFFALO-HANOVER-MONTROSE
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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Bob Sansevere, Chair	Sept. 2016	Dec. 2026
Sheila Smude, Vice Chair	Jan. 2023	Dec. 2026
Amanda Lawrence, Clerk	Jan. 2021	Dec. 2028
Adam Bjorklund, Treasurer	Jan. 2021	Dec. 2028
Angie Greig, Director	Jan. 2025	Dec. 2028
Matt Hoffman, Director	Jan. 2023	Dec. 2026
Mike Honsey, Director	Jan. 2025	Dec. 2028

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
Jake Hockinson	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

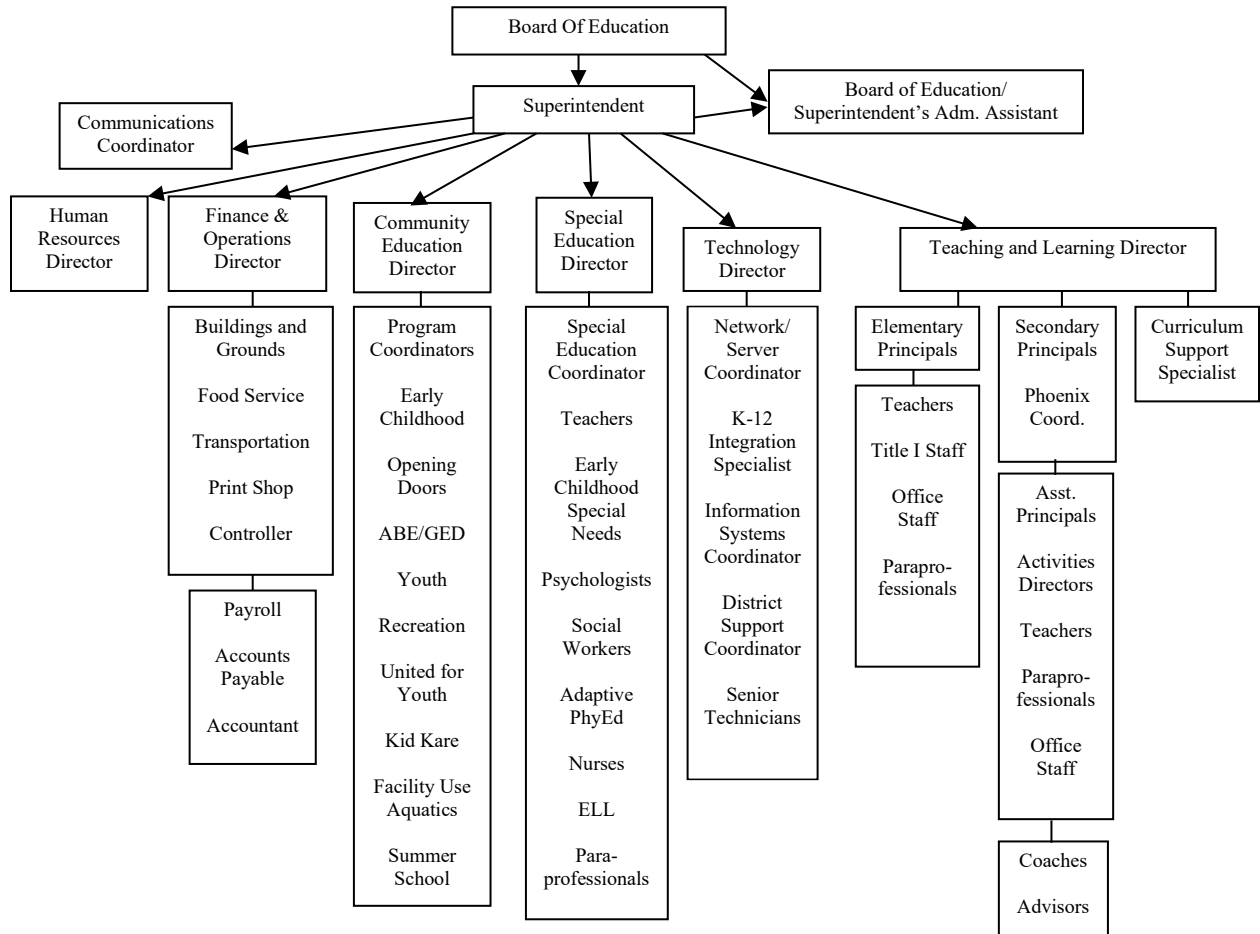
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a 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 2025-2026 BUDGET

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 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
2025-2026 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
2025-2026 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
2025-2026 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 13, 2025, the School Board approved the 2025-2026 budget assumptions for the General Fund. The approved assumptions including the budget modifications are as follows:

- ❑ Enrollment Projection: Based on the November 2024 enrollment report.
- ❑ General Education Formula Allowance: Increase of 2% or \$146, to \$7,427 for 2025-26, with a 2% increase in subsequent years.
- ❑ Operating Referendum: \$750 per Adjusted Pupil Unit (APU) effective through 2030.
- ❑ Special Education: Increase of 5%.
- ❑ Special Education Cross Subsidy Aid: 44% for 2024-25 and 2025-26, increasing to 50% in future years.
- ❑ Compensatory Funding: Decrease of \$42,500.
- ❑ Federal Funding: Maintained at current level.
- ❑ Other Post-Employment Benefits (OPEB): Contributions aligned with actuarial report estimates.
- ❑ Class Size Reduction: Continuation of 6.0 FTE, including marketing budget and social workers.
- ❑ Local Optional Revenue: Continuation of an additional 6.0 FTE.
- ❑ Staffing Ratios: Maintain or exceed 2018-19 approved levels.
- ❑ Staffing Contingencies:
 - 1.0 FTE for special education.
 - 2.95 FTE Superintendent staffing.
- ❑ Online School: Allocate 2.5 licensed FTE.
- ❑ Salary and Benefit: Adjustments based on settled agreements and market conditions for unsettled contracts.
- ❑ Non-Salary/Non-Benefit Costs: Estimated increase of 0-5%.
- ❑ PPD: Continues with revenues and expenditures balanced.
- ❑ Cost Containment Initiatives: Continued efforts, including joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

The budget assumes the continued implementation of the *Free School Meals for Kids* program, enacted during the 2023 legislative session. This program provides one free breakfast and one free lunch to each student. Although meals are currently free for students, student-paid meal prices are maintained in the event of future program changes. These prices will remain unchanged from the 2024–25 school year. However, prices for second student meals and adult meals have been increased based on projected food costs. The Buffalo-Hanover-Montrose paid school meal prices for 2025–26 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	\$3.25	\$5.50

COMMUNITY SERVICE FUND

On June 9, 2025, the preliminary Community Service budget was presented by the Director of Community Education. The program continues to project increased activity resulting in an anticipated year end fund balance increase.

HRA TRUST FUND

The District has included a sunset clause in both the teachers' and administrators' contracts. Individuals hired after the designated sunset date in their respective contracts are no longer eligible for grandfathered post-retirement insurance benefits. Under the new provisions, the District makes an up-front contribution to the employee's Health Reimbursement Arrangement (HRA) account at the time of hire, along with annual contributions for each year of service. Each contract specifies a contribution limit for individual employees. These funds are held in an irrevocable trust, and employees must meet certain vesting requirements before gaining access. Fund balances reflect both contributions and accrued interest. Contributions to this trust are included as part of General Fund expenditures.

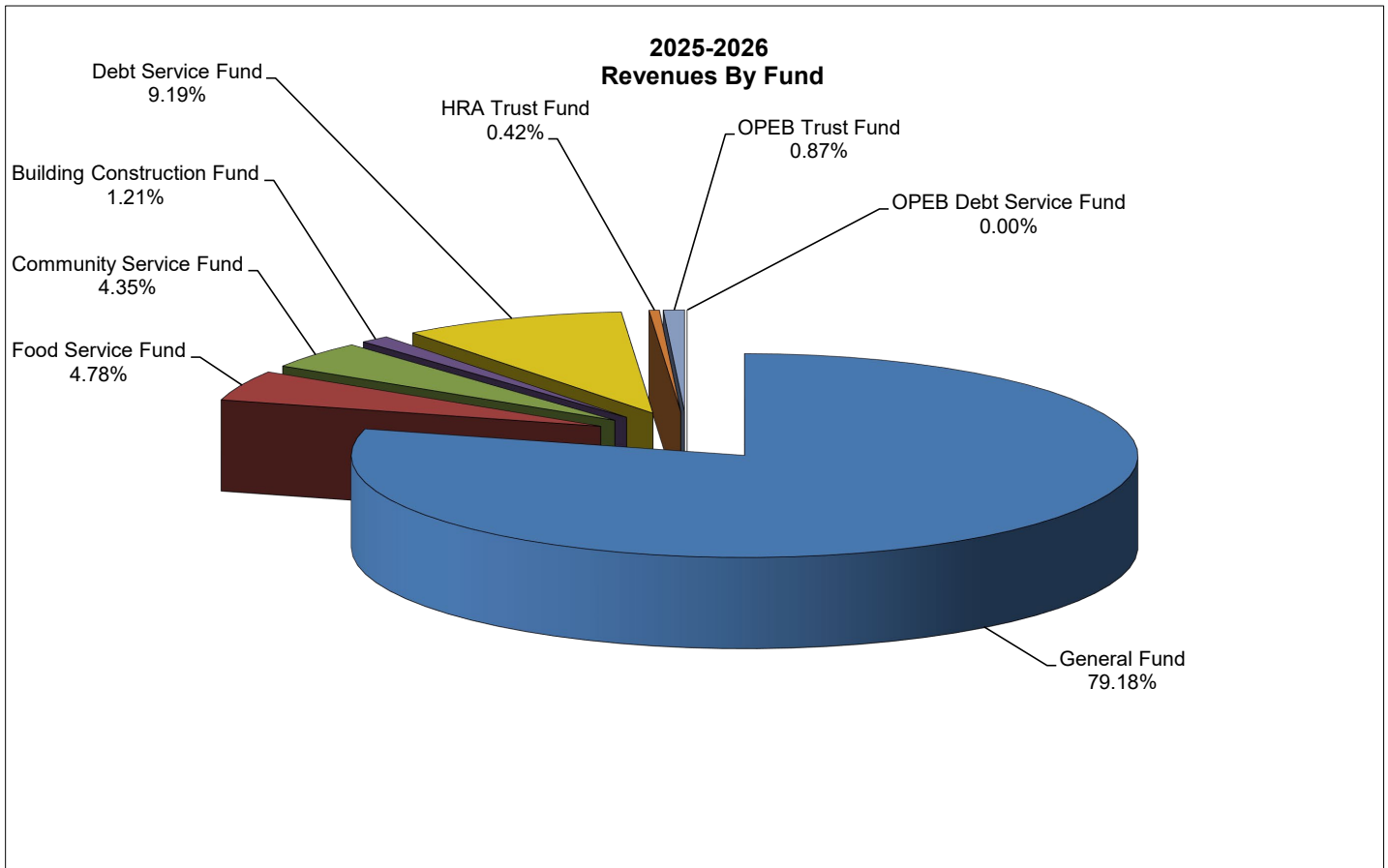
BUILDING CONSTRUCTION FUND

General Obligation School Building Bonds Series 2024A, authorized by voters 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. In fiscal year 2025-26, revenue will consist solely of interest income. Construction of secure entrances at Buffalo Community Middle School and Buffalo High School began in April 2025 and is scheduled for completion in fall 2026. Renovations to the Performing Arts Center, the entry at Discovery Elementary, and playground surfacing improvements are expected to be completed by fall 2025.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

ALL FUNDS - REVENUE SUMMARY

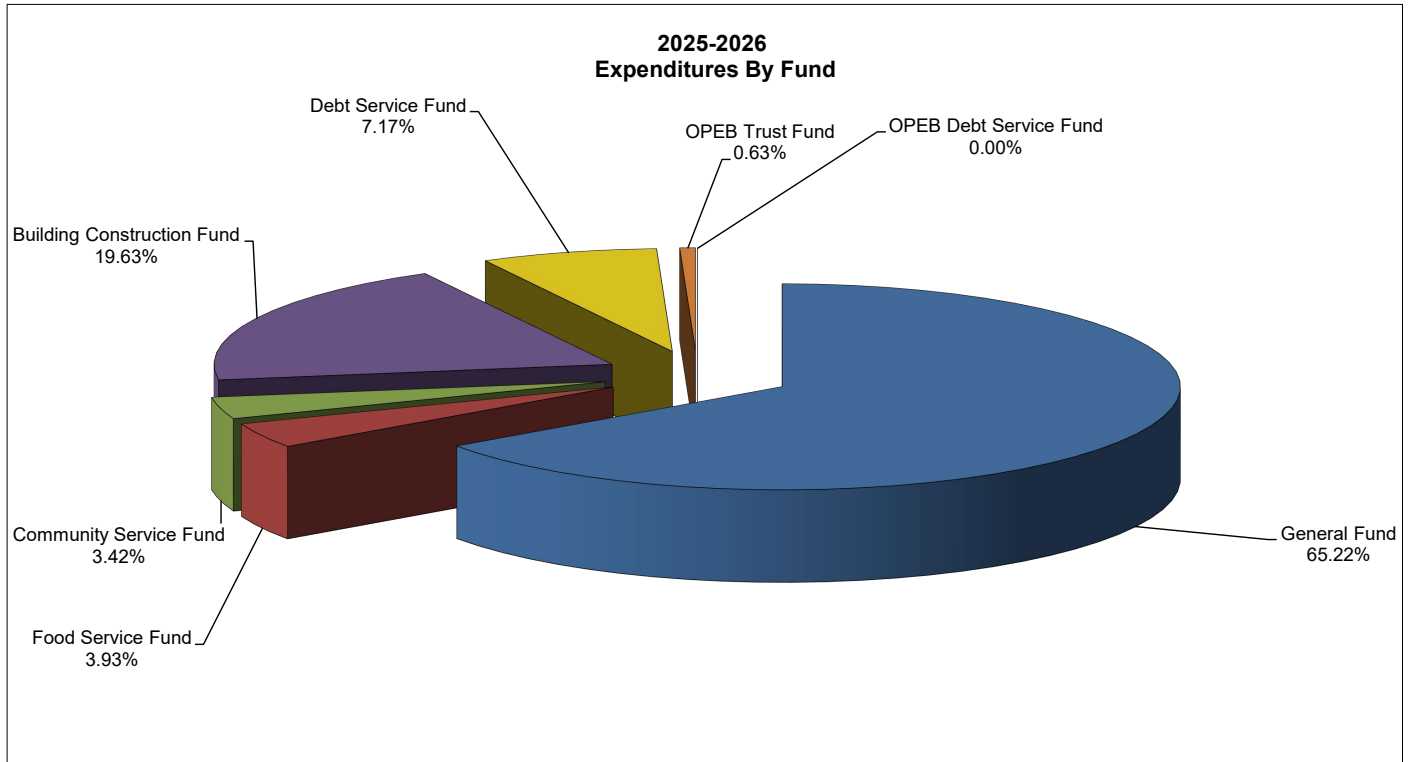
	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund	\$73,984,831	\$80,980,042	\$80,448,480	\$79,683,410
Food Service Fund	\$3,905,746	\$4,987,107	\$4,767,971	\$4,805,919
Community Service Fund	\$4,160,988	\$4,684,522	\$4,286,554	\$4,379,790
Building Construction Fund	\$0	\$46,422,772	\$2,000,965	\$1,215,708
Debt Service Fund	\$6,089,033	\$8,083,250	\$8,997,664	\$9,248,241
HRA Trust Fund	\$402,588	\$244,036	\$251,287	\$427,653
OPEB Trust Fund	\$1,210,415	\$1,566,150	\$311,180	\$871,054
OPEB Debt Service Fund	\$1,966,831	\$22,736	\$0	\$0
Total	\$91,720,432	\$146,990,615	\$101,064,101	\$100,631,775



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund	\$75,369,363	\$78,989,397	\$81,614,065	\$82,412,955
Food Service Fund	\$3,585,740	\$4,376,499	\$4,750,730	\$4,965,203
Community Service Fund	\$3,752,009	\$4,099,183	\$4,313,316	\$4,323,751
Building Construction Fund	\$42,401	\$1,133,483	\$5,768,170	\$24,805,854
Debt Service Fund	\$5,687,481	\$7,255,510	\$8,657,498	\$9,055,698
OPEB Trust Fund	\$934,524	\$755,832	\$691,274	\$800,738
OPEB Debt Service Fund	\$1,946,910	\$458,919	\$0	\$0
Total	\$91,318,428	\$97,068,823	\$105,795,053	\$126,364,199



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.

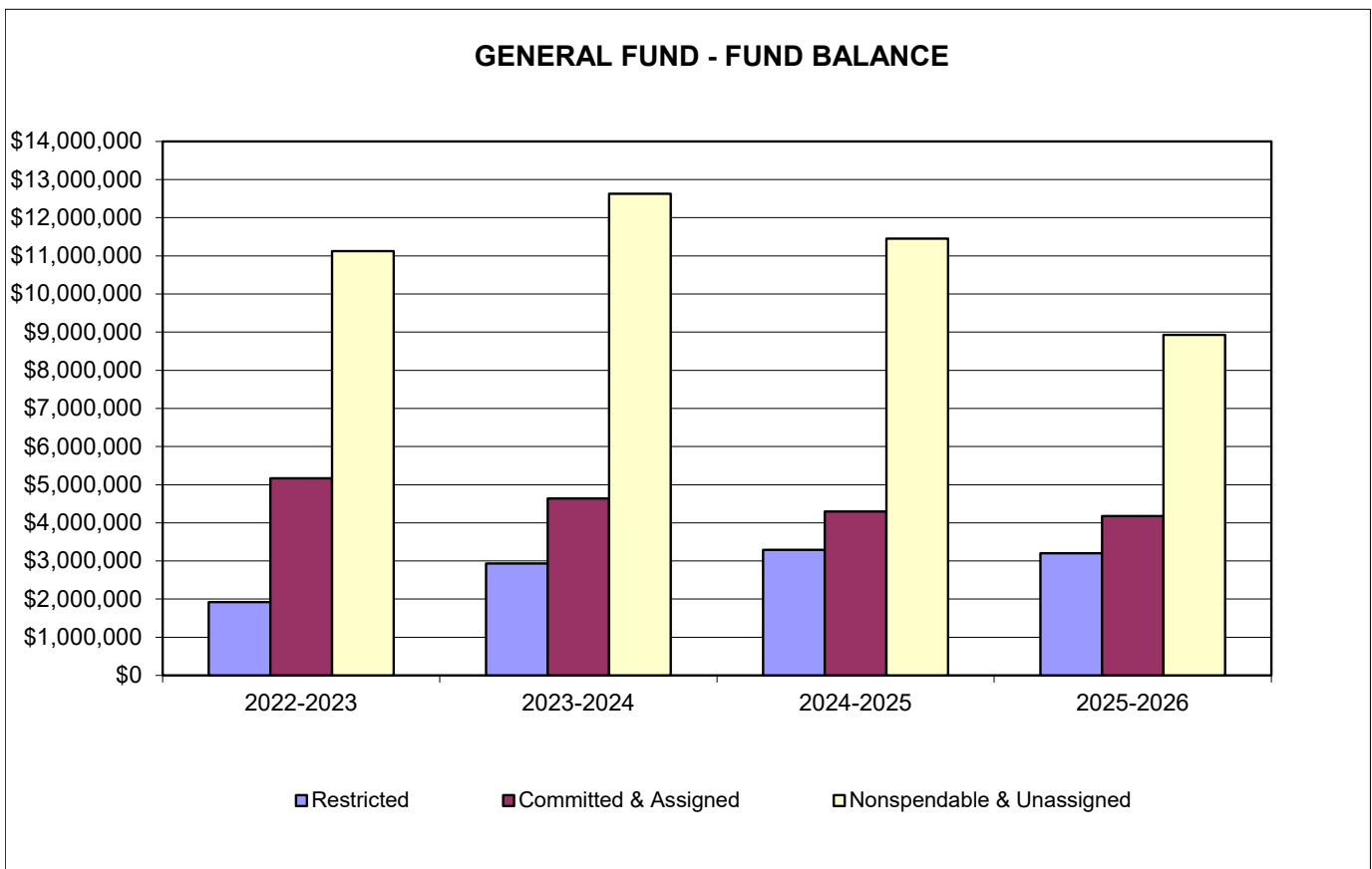
**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Projected	Projected
Fund Balance:				
Restricted	\$1,920,682	\$2,934,956	\$3,288,057	\$3,200,152
Committed & Assigned	\$5,165,437	\$4,642,085	\$4,294,900	\$4,175,560
Nonspendable & Unassigned	\$11,125,198	\$12,624,921	\$11,453,420	\$8,931,120
Total Fund Balance	\$18,211,317	\$20,201,962	\$19,036,377	\$16,306,832

Total General Fund Expenditures	\$75,369,363	\$78,989,397	\$81,614,065	\$82,412,955
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Unassigned Fund Balance as a % of Total Expenditures	14.76%	15.98%	14.03%	10.84%
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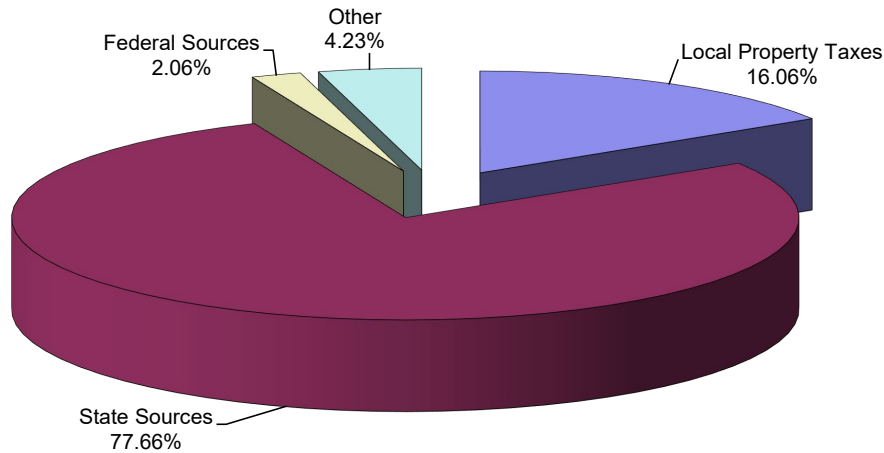


**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

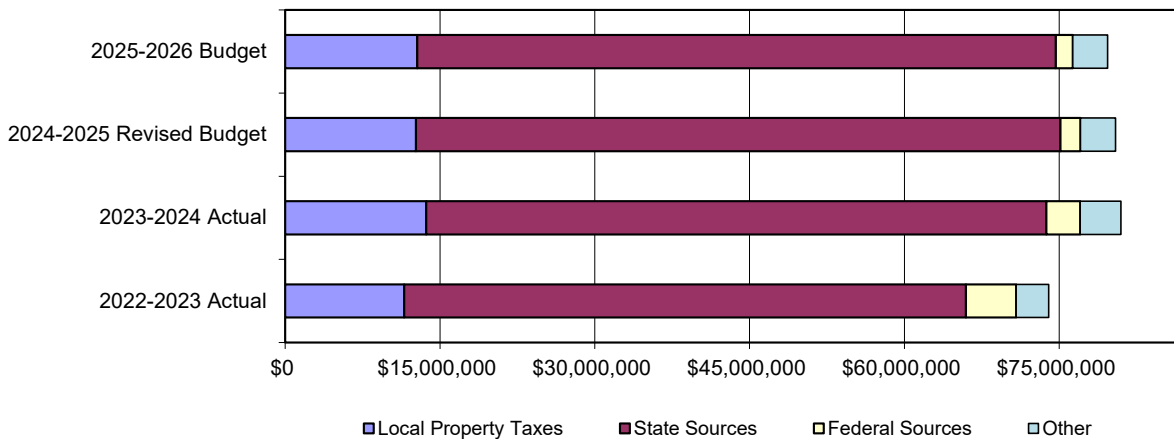
GENERAL FUND 01 - REVENUE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Local Property Taxes	\$11,525,163	\$13,673,770	\$12,674,582	\$12,793,291	\$118,709	0.94%
State Sources	\$54,427,728	\$60,077,882	\$62,450,884	\$61,881,408	(\$569,476)	-0.91%
Federal Sources	\$4,874,319	\$3,280,688	\$1,939,298	\$1,637,838	(\$301,460)	-15.54%
Other	\$3,157,621	\$3,947,702	\$3,383,716	\$3,370,873	(\$12,843)	-0.38%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$73,984,831	\$80,980,042	\$80,448,480	\$79,683,410	(\$765,070)	-0.95%

**2025-2026
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$8,441,299	\$8,755,053	\$8,873,358	\$8,933,324
001	Long Term Facilities Maint. Levy - 05	\$1,309,682	\$2,235,977	\$1,331,124	\$1,473,387
348-001	Long Term Facilities Maint. Levy - 05	\$0	\$447,003	\$444,223	\$235,846
302-001,111	Property Taxes - Lease Levy - 05	\$428,680	\$312,122	\$374,243	\$443,165
302-111	Property Taxes	\$0	\$153,732	\$184,328	\$218,275
313-111	Achievement & Integration	\$0	\$169,606	\$170,933	\$181,813
335-111	Alt Teaching Q Comp Levy	\$457,639	\$469,283	\$467,745	\$456,971
342-111	Property Taxes - Safe Schools	\$240,782	\$223,136	\$215,261	\$218,851
830-111	Property Taxes - Career Tech	\$266,540	\$282,705	\$270,065	\$270,065
005	Property Taxes - Re-Employment	\$0	\$200,641	\$45,733	\$45,733
009	Fiscal Disparities	\$147,566	\$120,878	\$97,569	\$95,861
210	County Apportionment	\$213,276	\$206,229	\$200,000	\$210,000
189	Misc County Tax Revenue	\$19,699	\$97,405	\$0	\$10,000
Sub-Total Property Tax & County Revenue		\$11,525,163	\$13,673,770	\$12,674,582	\$12,793,291
Tuition, Fees & Admissions					
211	Parking Fees/Chromebook Repairs	\$78,906	\$95,953	\$122,200	\$92,200
202-3/50-60	Admission & Activity Revenue	\$476,284	\$508,501	\$519,755	\$520,347
180	Third Party Billings	\$78,330	\$225,133	\$250,000	\$250,000
Sub-Total Tuition, Fees & Admissions		\$633,520	\$829,587	\$891,955	\$862,547
Other Local Revenue					
130	Interest Revenue	\$616,150	\$1,023,132	\$785,146	\$612,440
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$151,792	\$208,323	\$148,581	\$150,897
021	Revenue from Other Districts	\$781,409	\$633,728	\$528,885	\$537,697
022	Reim from Other District for SPED Service	\$19,380	\$20,996	\$0	\$0
060/099	Student Activities - 51	\$46,435	\$45,591	\$28,523	\$35,787
096/601	Donations	\$69,140	\$101,063	\$71,327	\$11,500
096	Donations - Fund 05	\$857	\$1,959	\$0	\$0
188	Retiree Contributions	\$105,256	\$85,905	\$94,608	\$73,870
610	Sales Tax	\$18,389	\$18,599	\$16,000	\$16,000
099/339	Misc Local Revenue	\$21,937	\$166,010	\$140,139	\$120,815
099	Misc Revenue - 05	\$0	\$6,391	\$0	\$0
050/620	Student Activities - 09	\$4,504	\$5,993	\$7,572	\$7,720
096/099	Student Activities - 09	\$549,048	\$661,242	\$549,080	\$556,405
205	Shop Receipts	\$28,140	\$26,052	\$19,000	\$31,216
206	Band Receipts	\$4,314	\$200	\$1,000	\$1,961
207/209	Art Receipts/Home Ec Receipts	\$3,948	\$1,578	\$2,000	\$2,439
622	Sale of Materials	\$1,238	\$742	\$0	\$0
Sub-Total Other Local Revenue		\$2,520,337	\$3,105,904	\$2,490,261	\$2,257,147

ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET

GENERAL FUND 01

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$258,491	\$320,144	\$350,340	\$271,692
211	General Education Aid	\$39,122,855	\$40,425,109	\$39,807,293	\$39,542,959
302-211	Operating Capital	\$432,097	\$273,834	\$233,267	\$187,431
302-211	Operating Capital - 05	\$877,287	\$555,967	\$473,603	\$380,541
305-211	Pubic Alternative Program	\$0	\$318,886	\$322,765	\$359,551
306-211	Staff Development	\$800,134	\$814,895	\$806,007	\$806,961
313-211/300	Integration	\$398,622	\$409,371	\$425,630	\$420,526
317-211	Basic Skills	\$621,558	\$1,968,201	\$2,145,856	\$1,957,864
330-211	Learning & Development	\$1,119,049	\$1,122,883	\$1,099,122	\$1,089,609
335	Alt Teaching Q Comp	\$864,151	\$868,824	\$857,658	\$838,223
388-211	Gifted & Talented	\$75,781	\$74,206	\$71,955	\$70,114
212/356-300	Literacy Aid	\$320,689	\$0	\$210,963	\$0
000-312	Shared Time	\$17,896	\$23,403	\$19,772	\$19,772
227	Abatement Aid	\$7,014	\$0	\$17,262	\$5,000
229	Disparity Reduction	\$544	\$711	\$534	\$534
234	Hmstd Mkt Value Credit	\$17,973	\$22,306	\$18,006	\$18,000
312	Literacy Aid	\$0	\$263,288	\$238,701	\$238,701
314	Paparprofessional Training	\$0	\$0	\$10,125	\$10,125
317	Long Term Facilities Maintenance - 05	\$834,142	\$9,030	\$817,617	\$694,961
343	School Library Aid	\$0	\$90,982	\$89,169	\$86,844
370	District Cooperative Aid	\$7,440	\$9,745	\$7,000	\$7,000
373	Student Support Personnel Aid	\$0	\$67,432	\$94,538	\$262,820
374	Student Support Personnel - Coop/Interm	\$0	\$37,554	\$40,000	\$40,000
302-300	Equity Aid - 05	\$16,737	\$22,306	\$0	\$0
317-300	Basic Skills	\$2,172	\$2,443	\$2,443	\$2,443
320-300	American Indian Education	\$13,379	\$37,094	\$57,000	\$57,000
339-300	English Learner	\$0	\$0	\$0	\$148,574
357-300	Read Act Training	\$0	\$0	\$190,469	\$0
714-300	Deseg Transport	\$8,417	\$0	\$0	\$0
720-300	Nonpublic Pupil Transport	\$122,219	\$174,320	\$160,318	\$160,318
830-300	Secondary Vocational Transport	\$14,258	(\$16,149)	\$0	\$0
363	Special Education	\$8,178,819	\$11,572,176	\$12,973,531	\$13,333,326
369	Other Revenue from State Agencies	\$7,163	\$261,518	\$441,189	\$413,794
397	TRA Special Funding	\$217,551	\$221,018	\$244,305	\$244,305
399	Other State Aid	\$71,290	\$126,385	\$224,446	\$212,420
Sub-Total State Aids		\$54,427,728	\$60,077,882	\$62,450,884	\$61,881,408

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

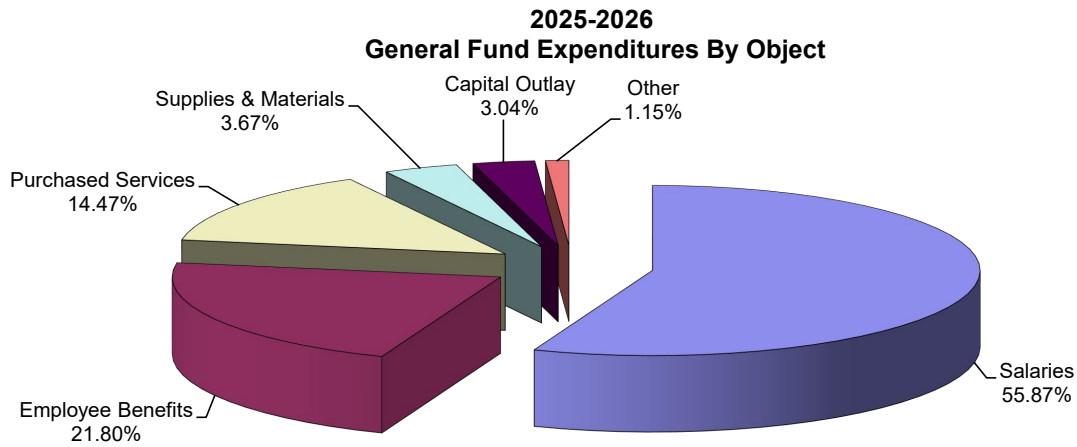
GENERAL FUND 01

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
Federal Aids					
140-174	Covid Relief Funds	\$1,258,310	\$288,143	\$46,780	\$0
401	Title I	\$281,970	\$372,377	\$410,389	\$391,836
414	Title II Part A	\$62,173	\$114,918	\$57,520	\$38,130
417	Title III Part A	\$13,849	\$15,188	\$10,942	\$6,080
419	Special Education	\$1,398,395	\$1,336,343	\$969,437	\$987,254
420	Special Education - Preschool	\$37,574	\$44,128	\$55,377	\$60,245
422	Special Education - IEIC	\$25,813	\$23,712	\$31,585	\$35,208
425	Special Education - EIS	\$169,510	\$182,585	\$180,784	\$119,085
430	Special Education - IDEA CSPD	\$10,314	\$4,059	\$4,260	\$0
599	Misc Federal Direct Aid	\$701,668	\$17,195	\$0	\$0
151-160	ESSER	\$537,523	\$729,941	\$0	\$0
663	Expanded Learning	\$0	\$0	\$0	\$0
699	Integration	\$377,220	\$152,099	\$172,224	\$0
Sub-Total Federal Aids		\$4,874,319	\$3,280,688	\$1,939,298	\$1,637,838
Other Financing Sources					
624	Sale of Equipment - 05	\$3,764	\$12,211	\$1,500	\$1,500
631	Proceeds from Loans	\$0	\$0	\$0	\$0
649	LEP Transfer In	\$0	\$0	\$0	\$249,679
Sub-Total Other Financing Sources		\$3,764	\$12,211	\$1,500	\$251,179
Total General Fund Revenue		\$73,984,831	\$80,980,042	\$80,448,480	\$79,683,410

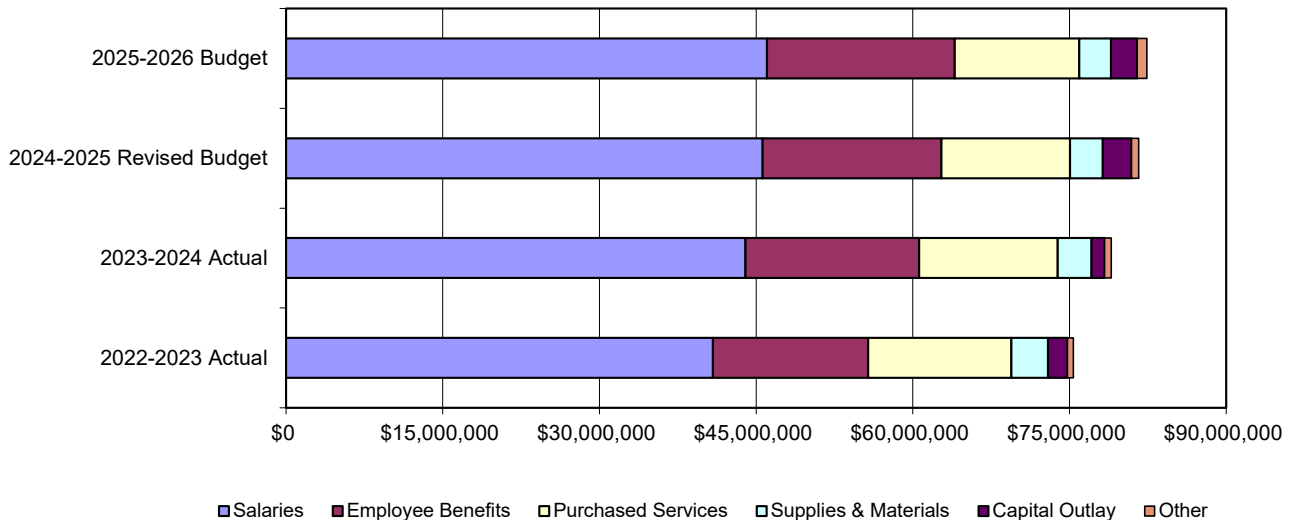
**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	\$40,868,518	\$43,976,169	\$45,620,216	\$46,043,982	\$423,766	0.93%
Employee Benefits	\$14,865,267	\$16,618,549	\$17,123,216	\$17,968,587	\$845,371	4.94%
Purchased Services	\$13,701,054	\$13,264,549	\$12,309,192	\$11,927,230	(\$381,962)	-3.10%
Supplies & Materials	\$3,492,919	\$3,246,306	\$3,134,779	\$3,021,160	(\$113,619)	-3.62%
Capital Outlay	\$1,877,113	\$1,261,634	\$2,740,691	\$2,508,037	(\$232,654)	-8.49%
Other	\$564,492	\$622,190	\$685,971	\$943,959	\$257,988	37.61%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$75,369,363	\$78,989,397	\$81,614,065	\$82,412,955	\$798,890	0.98%



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

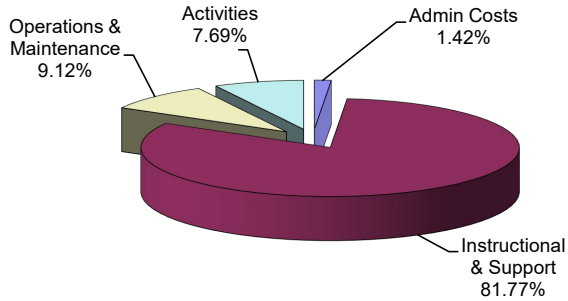


**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

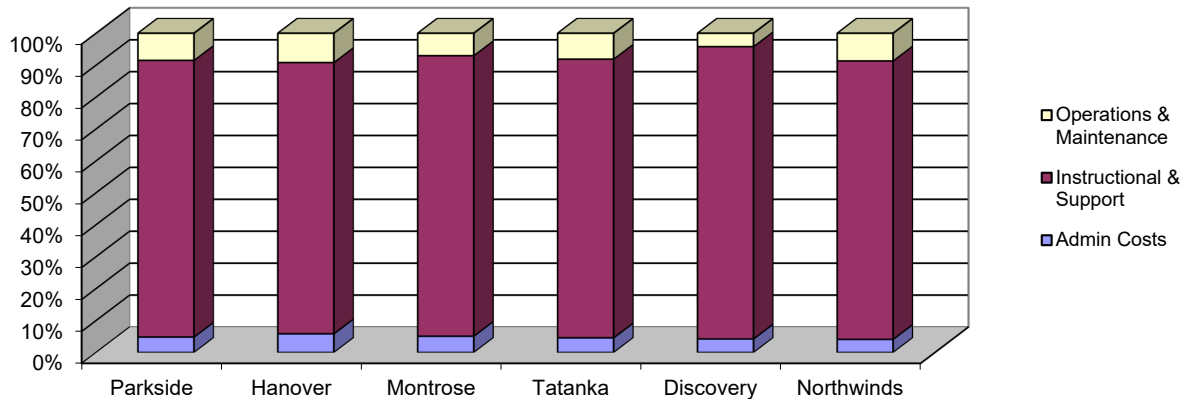
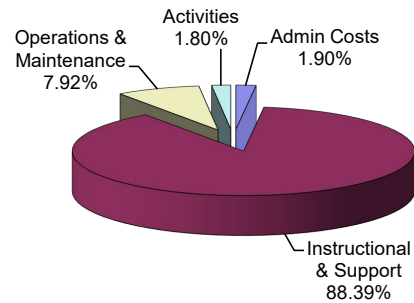
GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$252,900	\$14,531,442	\$1,619,899	\$1,365,938
Buffalo Community Middle School	\$239,438	\$11,136,542	\$997,493	\$226,199
Parkside Elementary	\$217,014	\$3,904,700	\$382,748	
Hanover Elementary	\$224,208	\$3,254,416	\$351,606	
Montrose Elementary				
School of Innovation	\$223,508	\$3,854,722	\$308,407	
Tatanka Elementary				
STEM School	\$220,426	\$4,199,737	\$390,194	
Discovery Elementary	\$115,220	\$2,492,499	\$114,183	
Northwinds Elementary	\$222,438	\$4,728,227	\$470,209	

BUFFALO HIGH SCHOOL



BUFFALO COMMUNITY MIDDLE SCHOOL



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$559,488	\$583,680	\$678,660	\$623,810	(\$54,850)
Managerial Salaries	\$134,566	\$137,868	\$143,790	\$149,420	\$5,630
Certified Salaries	\$7,389,945	\$7,864,815	\$7,926,760	\$7,781,793	(\$144,967)
Classified Salaries	\$1,485,826	\$1,612,861	\$1,699,966	\$1,862,737	\$162,771
Other Salaries	\$1,194,044	\$1,378,784	\$1,351,414	\$1,271,770	(\$79,644)
Employee Benefits	\$3,793,608	\$3,989,221	\$4,229,579	\$4,311,200	\$81,621
Supplies & Materials	\$637,756	\$979,988	\$691,266	\$614,110	(\$77,156)
Tuition	\$303,827	\$303,543	\$246,880	\$290,000	\$43,120
Equipment	\$3,241	\$2,227	\$316,445	\$11,600	(\$304,845)
All Others	\$893,865	\$967,551	\$936,239	\$853,739	(\$82,500)
Total Expenditures	\$16,396,166	\$17,820,538	\$18,220,999	\$17,770,179	(\$450,820)

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	99.38	92.09	(7.29)
Classified	50.76	52.50	1.74
Total FTE's	155.14	149.59	(5.55)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$417,652	\$428,805	\$447,810	\$465,280	\$17,470
Certified Salaries	\$5,315,755	\$5,852,830	\$6,171,823	\$6,216,522	\$44,699
Classified Salaries	\$1,039,872	\$1,085,730	\$1,165,093	\$1,274,214	\$109,121
Other Salaries	\$421,681	\$516,638	\$477,622	\$492,824	\$15,202
Employee Benefits	\$2,737,064	\$2,919,131	\$3,145,054	\$3,287,525	\$142,471
Supplies & Materials	\$332,399	\$461,558	\$275,250	\$270,599	(\$4,651)
Equipment	\$38,839	\$37,145	\$47,000	\$79,701	\$32,701
All Others & Targ Serv	\$492,888	\$483,165	\$524,180	\$513,007	(\$11,173)
Total Expenditures	\$10,796,150	\$11,785,002	\$12,253,832	\$12,599,672	\$345,840

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	70.66	70.36	(0.30)
Classified	37.00	38.85	1.85
Total FTE's	110.66	112.21	1.55

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

**PARKSIDE ELEMENTARY
JAKE HOCKINSON
GRADE K-5**

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$145,307	\$237,922	\$243,270	\$154,590	(\$88,680)
Certified Salaries	\$2,022,573	\$2,086,301	\$2,048,877	\$1,948,669	(\$100,208)
Classified Salaries	\$549,027	\$688,740	\$714,158	\$820,878	\$106,720
Other Salaries	\$164,267	\$165,360	\$164,292	\$142,067	(\$22,225)
Employee Benefits	\$1,009,078	\$1,105,283	\$1,168,096	\$1,200,912	\$32,816
Supplies & Materials	\$106,489	\$111,442	\$85,999	\$91,856	\$5,857
Equipment	\$7,957	\$8,255	\$0	\$9,000	\$9,000
All Others & Targ Serv	\$118,504	\$135,081	\$150,210	\$136,490	(\$13,720)
Total Expenditures	\$4,123,202	\$4,538,384	\$4,574,902	\$4,504,462	(\$70,440)

Full Time Equivalent

Administrators	2.000	1.000	(1.000)
Teachers	29.486	27.500	(1.986)
Classified	26.800	26.500	(0.300)
Total FTE's	58.286	55.000	(3.286)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$141,936	\$145,422	\$152,640	\$158,590	\$5,950
Certified Salaries	\$1,703,470	\$1,826,938	\$1,792,472	\$1,862,228	\$69,756
Classified Salaries	\$426,820	\$466,630	\$482,609	\$514,479	\$31,870
Other Salaries	\$149,271	\$152,182	\$153,138	\$159,901	\$6,763
Employee Benefits	\$819,313	\$910,235	\$874,970	\$934,652	\$59,682
Supplies & Materials	\$124,802	\$129,211	\$85,009	\$110,554	\$25,545
Equipment	\$1,711	\$607	\$17,500	\$1,966	(\$15,534)
All Others	\$82,778	\$74,472	\$80,609	\$87,860	\$7,251
Total Expenditures	\$3,450,101	\$3,705,697	\$3,638,947	\$3,830,230	\$191,283

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	22.29	22.29	0.00
Classified	14.84	14.10	(0.74)
Total FTE's	38.13	37.39	(0.74)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$142,936	\$241,422	\$202,750	\$158,590	(\$44,160)
Certified Salaries	\$1,856,066	\$2,040,558	\$2,054,558	\$2,108,096	\$53,538
Classified Salaries	\$548,208	\$595,991	\$639,142	\$686,092	\$46,950
Other Salaries	\$134,410	\$131,210	\$118,165	\$127,465	\$9,300
Employee Benefits	\$991,006	\$1,112,578	\$1,106,184	\$1,137,646	\$31,462
Supplies & Materials	\$215,407	\$103,363	\$147,699	\$70,288	(\$77,411)
Equipment	\$106,282	\$315	\$72,923	\$0	(\$72,923)
All Others/MEEC	\$162,891	\$175,878	\$98,895	\$98,460	(\$435)
Total Expenditures	\$4,157,206	\$4,401,315	\$4,440,316	\$4,386,637	(\$53,679)

Full Time Equivalent

Administrators	2.00	1.00	(1.00)
Teachers	27.26	26.00	(1.26)
Classified	20.10	20.10	0.00
Total FTE's	49.36	47.10	(2.26)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$181,717	\$237,922	\$246,020	\$154,590	(\$91,430)
Certified Salaries	\$2,172,612	\$2,279,395	\$2,155,737	\$2,227,771	\$72,034
Classified Salaries	\$560,102	\$601,403	\$680,622	\$724,202	\$43,580
Other Salaries	\$140,914	\$112,189	\$157,824	\$251,064	\$93,240
Employee Benefits	\$1,125,000	\$1,203,243	\$1,167,355	\$1,244,111	\$76,756
Supplies & Materials	\$169,559	\$111,602	\$89,623	\$89,589	(\$34)
Equipment	\$4,805	\$0	\$1,000	\$1,000	\$0
All Others & Targ Serv	\$269,681	(\$10,156)	\$120,293	\$118,030	(\$2,263)
Total Expenditures	\$4,624,390	\$4,535,598	\$4,618,474	\$4,810,357	\$191,883

Full Time Equivalent

Administrators	2.00	1.00	(1.00)
Teachers	29.00	27.80	(1.20)
Classified	18.00	21.10	3.10
Total FTE's	49.00	49.90	0.90

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$70,968	\$73,211	\$76,320	\$79,300	\$2,980
Certified Salaries	\$1,136,773	\$1,267,237	\$1,357,546	\$1,403,952	\$46,406
Classified Salaries	\$270,645	\$295,095	\$312,338	\$347,453	\$35,115
Other Salaries	\$65,096	\$75,319	\$71,032	\$75,519	\$4,487
Employee Benefits	\$584,249	\$614,786	\$685,512	\$717,516	\$32,004
Supplies & Materials	\$65,279	\$67,967	\$44,848	\$47,440	\$2,592
Equipment	\$1,875	\$4,753	\$1,675	\$1,675	\$0
All Others & Targ Serv	\$50,532	\$51,750	\$47,624	\$49,047	\$1,423
Total Expenditures	\$2,245,417	\$2,450,118	\$2,596,895	\$2,721,902	\$125,007

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	16.50	16.50	0.00
Classified	11.50	11.25	(0.25)
Total FTE's	28.50	28.25	(0.25)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

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

Expenditures	Actual 2022-2023	Actual 2023-2024	Revised Budget 2024-2025	Budget 2025-2026	Increase (Decrease)
Executive Salaries	\$139,436	\$145,422	\$151,640	\$157,590	\$5,950
Certified Salaries	\$2,075,470	\$2,320,027	\$2,608,554	\$2,617,962	\$9,408
Classified Salaries	\$736,972	\$752,998	\$782,025	\$896,055	\$114,030
Other Salaries	\$215,218	\$291,021	\$229,621	\$135,381	(\$94,240)
Employee Benefits	\$1,098,106	\$1,172,021	\$1,265,332	\$1,333,988	\$68,656
Supplies & Materials	\$116,015	\$104,203	\$83,767	\$91,048	\$7,281
Equipment	\$0	\$0	\$0	\$0	\$0
All Others & Targ Serv	\$312,517	\$322,242	\$184,541	\$188,850	\$4,309
Total Expenditures	\$4,693,734	\$5,107,934	\$5,305,480	\$5,420,874	\$115,394

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	29.65	28.10	(1.55)
Classified	24.36	27.10	2.74
Total FTE's	55.01	56.20	1.19

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$184,536	\$228,789	\$226,213	\$233,498
150	Legal	\$27,895	\$29,427	\$42,062	\$40,000
160	Personnel	\$314,821	\$303,405	\$350,160	\$367,312
251	Board of Education	\$57,256	\$54,038	\$60,625	\$61,338
252	Superintendent & Elections	\$414,646	\$420,517	\$421,960	\$441,958
256	Business Office	\$787,575	\$866,039	\$953,903	\$967,730
Sub-Total District Wide		\$1,786,729	\$1,902,215	\$2,054,923	\$2,111,836
Operation & Maintenance of Plant					
002-035	Salaries - Custodial	\$330,337	\$356,853	\$459,418	\$495,199
101/304	Professional Fees/Dues and Fees	\$0	\$1,378	\$0	\$0
111	Telephone	\$29,414	\$22,155	\$27,200	\$27,750
113/143	Travel & Training	\$4,294	\$4,880	\$6,367	\$6,500
131	Snow Removal	\$89,450	\$39,000	\$75,000	\$76,500
110/204	Custodian Supplies	\$3,542	\$6,827	\$6,840	\$6,990
405/455	Tech Supplies	\$0	\$3,469	\$0	\$0
211/212	Fuel	\$28,362	\$24,692	\$31,637	\$32,280
041-299	Benefits - Custodial	\$150,599	\$176,646	\$191,794	\$207,810
306	Miscellaneous Expenses	\$4,556	\$12,897	\$10,400	\$10,610
300-303	Care & Upkeep Buildings	\$16,740	\$74,114	\$126,013	\$128,150
257	Mail Room	(\$90,972)	\$12,676	\$40,923	\$41,104
277	Warehouse	(\$68,432)	\$58,912	\$25,000	\$25,000
281	Laundry	\$1,566	\$966	\$2,000	\$2,000
122-159	Professional Services Phoenix	\$12,411	\$10,098	\$12,747	\$10,970
401-465	Supplies	\$5	\$29	\$750	\$460
620	A-V Repair	\$359	\$3,409	\$4,000	\$4,000
District Operations of Plant		\$304,005	\$279,409	\$300,675	\$342,550
Sub-Total Ops & Maint of Plant		\$816,236	\$1,088,410	\$1,320,764	\$1,417,873
Transportation					
000	Transportation Program	\$145,264	\$147,181	\$148,651	\$169,663
713	Open Enrollment Transportation	\$52,573	\$57,450	\$58,599	\$61,236
714/715	Integration District Transportation	\$40,153	\$167,066	\$137,646	\$143,840
720/721	Regular Transportation	\$1,855,449	\$2,084,264	\$2,073,685	\$2,004,601
720	Regular Transportation - Fuel	\$66,098	\$15,358	\$68,742	\$68,742
723	Special Ed Transportation	\$2,574,850	\$2,612,063	\$2,900,125	\$3,032,721
725	Between Schools Instructional	\$98,180	\$57,362	\$58,509	\$61,142
728	Special Transportation	\$338,952	\$147,058	\$149,999	\$163,345
733	Non-Authorized	\$51,134	\$83	\$48,340	\$48,340
Sub-Total Transportation		\$5,222,653	\$5,287,885	\$5,644,296	\$5,753,630

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$11,584	\$35,209	\$13,863	\$13,038
402	Mild Moderate Handicapped	\$49,045	\$48,923	\$52,455	\$54,824
403	Moderate Severe Handicapped	\$69,715	\$48,450	\$50,579	\$52,951
404	Physically Impaired	\$632,750	\$650,659	\$681,280	\$643,500
405	Deaf	\$146,668	\$101,908	\$97,648	\$99,918
406	Visually Impaired	\$4,596	\$6,576	\$10,000	\$10,000
407	Learning Disabilities	\$50,330	\$50,951	\$59,510	\$62,256
408	EBD	\$124,291	\$170,774	\$161,171	\$167,437
410	Other Health Disabilities	\$59,930	\$85,947	\$93,799	\$95,678
411	Autism	\$322,888	\$125,155	\$98,307	\$101,529
412	Developmentally Delayed	\$776	\$18,013	\$23,789	\$25,118
416	Severely Multiply Impaired	\$209,291	\$148,704	\$238,981	\$331,985
419	Special Ed. Administration	\$210,364	\$213,814	\$226,567	\$218,661
420-422	Special Ed Support	\$793,407	\$889,535	\$764,165	\$746,896
425	General Special Ed	\$324,317	\$421,744	\$589,321	\$547,959
430	Special Ed - IDEA CSPD	\$10,314	\$4,034	\$2,731	\$0
500-288	ECSE Individualized Elementary Instr	\$6,476	\$0	\$0	\$0
500-401	ECSE Speech	\$293,480	\$269,927	\$312,944	\$324,486
500-412	ECSE Early Childhood	\$1,544,995	\$1,725,498	\$1,733,583	\$1,826,009
085	PRIDE	\$630,307	\$559,827	\$441,844	\$450,908
998	Tuition - Other Districts	\$633,289	\$814,269	\$868,500	\$342,500
Sub-Total Special Education		\$6,128,813	\$6,389,917	\$6,521,037	\$6,115,653

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Instructional Support					
210	Targeted Services	\$0	\$5,027	\$5,368	\$5,409
211	Districtwide Sub Costs	\$217,667	\$221,018	\$246,317	\$244,345
211	Lane Changes	\$21,624	\$123,934	\$249,764	\$341,870
211/009-101	Professional Fees	\$9,026	\$24,963	\$9,723	\$10,437
171	Textbooks - Curriculum Development	\$837	\$303	\$552,153	\$554,105
211-391	Payments to NWSISD	\$46,868	\$46,976	\$40,650	\$48,186
212	Substitutes - Secondary	\$904	\$4,001	\$3,564	\$3,701
600/601	Extended School Year	\$368,840	\$289,861	\$252,918	\$252,955
224	Staff Development	\$271,344	\$252,626	\$310,944	\$315,809
225	Instructional Improvement	\$186,126	\$238,800	\$489,514	\$276,920
228	Instructional Administration	\$264,421	\$269,548	\$269,015	\$255,204
259	Data Processing	\$132,925	\$138,571	\$144,923	\$126,292
284	Print Shop	\$145,202	(\$6,113)	(\$66,724)	(\$69,201)
315	Integration	\$336,838	\$411,583	\$243,062	\$294,925
211-281	Reemployment Insurance	\$19,606	\$184,618	\$291,333	\$300,073
640	Staff Development	\$675,153	\$660,551	\$568,747	\$594,008
680	Technology	\$1,231,391	\$1,069,028	\$661,761	\$936,979
570	Gifted Education	\$66,343	\$68,069	\$70,945	\$74,295
730	Psychologist - Salary & Benefits	\$93,412	\$150,651	\$401,872	\$83,638
132	Tuition - Vocational Center	\$468,809	\$407,435	\$413,573	\$402,432
211-144	Tuition - Vocational-Alternate	\$70,498	\$113,817	\$79,252	\$78,100
213-144	Tuition - WTC Targeted Services	\$6,313	\$4,033	\$10,366	\$10,400
401	Title I	\$14,201	\$27,911	\$36,455	\$0
414	Title II	\$62,174	\$114,918	\$57,520	\$38,130
417	Title III	\$13,849	\$15,188	\$10,942	\$6,080
Sub-Total Instructional Support		\$4,724,371	\$4,837,317	\$5,353,957	\$5,185,092

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$231,266	\$240,170	\$349,533	\$252,900
210	Secondary - Other	\$643,520	\$689,119	\$726,636	\$757,343
211/212	All Instructional Programs & Subs	\$968,864	\$1,000,867	\$933,916	\$918,102
044	Workers Compensation	\$48,581	\$65,790	\$30,259	\$60,842
126	Reading	\$71,460	\$137,400	\$146,136	\$153,861
202	Guidance Services	\$562,131	\$562,330	\$633,119	\$677,270
219	LEP	\$91,066	\$93,688	\$100,356	\$114,858
221	Homebound	\$479	\$5,343	\$5,821	\$5,869
224	Staff Development	\$168,392	\$179,726	\$183,428	\$180,297
226	Library	\$74,052	\$118,619	\$173,206	\$183,430
229	Curriculum Development	\$13,118	\$358,144	\$82,628	\$0
242	Wright Choice	\$197,913	\$239,364	\$221,143	\$230,683
275	Operation of Plant	\$1,294,804	\$1,385,703	\$1,528,097	\$1,619,899
276	Transport	\$0	\$6,590	\$7,800	\$8,151
289	Individualized Instruction	\$64,673	\$0	\$0	\$0
300	Language Arts	\$1,099,112	\$1,094,966	\$1,144,371	\$1,171,728
312	Literacy	\$0	\$36,210	\$11,518	\$12,021
315	Integration	\$105,003	\$73,142	\$166,252	\$135,815
351	French	\$100,945	\$113,358	\$113,289	\$118,626
352	German	\$71,911	\$92,319	\$89,204	\$93,238
353	Spanish	\$316,929	\$313,057	\$333,665	\$242,070
380	Special Needs	\$108,904	\$90,578	\$93,379	\$166,314
400	Mathematics	\$922,799	\$985,244	\$1,036,503	\$1,014,445
401	Speech Therapy	\$97,723	\$102,930	\$114,602	\$120,183
402	Mild Moderate Handicapped	\$206,580	\$219,455	\$238,467	\$250,259
403	Moderate Severe Handicapped	\$71,971	\$79,098	\$84,305	\$88,038
404	Physically Impaired	\$66,778	\$44,680	\$50,250	\$52,708
405	Deaf	\$0	\$1,979	\$0	\$0
407	Learning Disabilities	\$350,551	\$377,151	\$419,955	\$382,283
408	EBD	\$278,094	\$480,620	\$486,930	\$509,841
410	Other Health Disabilities	\$269,644	\$372,606	\$446,205	\$337,324
411	Autism	\$362,754	\$394,359	\$326,026	\$394,824
416	Severely Multiply Impaired	\$138,420	\$145,038	\$157,241	\$162,081
420-425	Special Ed Support & ARRA	\$173,138	\$204,377	\$229,345	\$262,685
448	AVID	\$2,017	\$563	\$2,000	\$2,000
449	Magnet Art School	\$38	\$0	\$299	\$318
452	Art	\$256,371	\$343,408	\$308,500	\$298,937
453	Art Resale	\$2,301	\$0	\$2,000	\$2,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
454	Vocal Music	\$87,071	\$65,589	\$103,571	\$106,399
455	Instrumental Music	\$304,488	\$278,845	\$259,718	\$210,285
457	Band Resale	\$5,800	\$83	\$1,000	\$1,961
458	Guitar	\$0	\$111	\$0	\$0
459	Orchestra	\$2,076	\$5,316	\$2,798	\$2,798
460	Dance	\$0	\$0	\$458	\$458
503/505	Phy Ed & Health	\$565,586	\$585,266	\$602,097	\$599,678
550	Social Studies	\$1,164,932	\$1,206,968	\$1,078,114	\$1,044,720
600	Natural Science	\$996,130	\$996,260	\$986,622	\$1,028,971
601	College in School	\$311,147	\$306,009	\$253,001	\$296,817
640	Professional Development	\$175,697	\$158,875	\$187,577	\$97,323
652	Business Education	\$354,845	\$433,494	\$294,599	\$308,336
630/680	Technology	\$103,398	\$83,207	\$367,663	\$112,331
700	Industrial Arts	\$371,584	\$374,559	\$395,303	\$288,028
712	Agriculture	\$194,591	\$203,921	\$139,449	\$145,519
715-716	Home Economics	\$153,620	\$176,018	\$184,793	\$193,667
717	Industrial Arts Resale	\$23,694	\$23,605	\$13,000	\$25,216
720	Health Services	\$112,870	\$115,356	\$140,748	\$110,828
730	Psychologists	\$119,413	\$125,509	\$84,922	\$87,391
740	Social Workers	\$143,426	\$197,881	\$208,505	\$221,706
718/790	Safe Schools Officer	\$53,731	\$60,572	\$72,190	\$62,400
800	Athletics & Activities	\$1,354,741	\$1,417,642	\$1,386,356	\$1,365,938
045	Phoenix Learning Center	\$365,024	\$357,461	\$482,131	\$478,166
Sub-Total High School		\$16,396,166	\$17,820,538	\$18,220,999	\$17,770,179

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$215,837	\$217,883	\$199,502	\$239,438
210	Secondary - Other	\$272,993	\$340,910	\$363,449	\$369,436
211/212	All Instructional Programs & Subs	\$729,654	\$800,670	\$784,205	\$798,760
044	Workers Compensation	\$39,563	\$53,578	\$24,642	\$49,548
006	Sixth Grade	\$1,144,021	\$1,218,660	\$1,389,221	\$1,444,433
008	WEB	\$24,393	\$10,673	\$11,212	\$11,572
126	Reading	\$20,867	\$23,223	\$25,243	\$26,446
202	Guidance Services	\$366,059	\$383,569	\$408,422	\$427,049
219	LEP	\$16,413	\$30,818	\$84,058	\$91,163
224	Staff Development	\$110,529	\$109,848	\$132,425	\$132,425
226	Library	\$4,357	\$28,240	\$2,500	\$2,000
229	Curriculum Development	\$36,925	\$177,700	\$0	\$0
275	Operation of Plant	\$877,297	\$851,684	\$955,504	\$997,493
289	Individualized Instruction	\$89,101	\$102,745	\$0	\$0
300	Language Arts	\$492,472	\$530,064	\$529,793	\$484,319
315	Integration	\$91,463	\$62,838	\$170,603	\$132,851
350	Foreign Language	\$23,712	\$25,039	\$4,466	\$200
400	Mathematics	\$766,149	\$822,221	\$869,865	\$909,070
401	Speech Therapy	\$49,300	\$99,770	\$93,183	\$97,541
402	Mild Moderate Handicapped	\$95,071	\$102,298	\$114,785	\$136,217
403	Moderate Severe Handicapped	\$84,806	\$124,800	\$102,527	\$104,232
404	Physically Impaired	\$38,673	\$40,431	\$49,795	\$52,078
407	Learning Disabilities	\$604,993	\$730,499	\$814,558	\$818,419
408	EBD	\$340,166	\$351,704	\$414,783	\$450,771
410	Other Health Disabilities	\$170,443	\$179,091	\$202,529	\$212,020
411	Autism	\$377,508	\$456,737	\$444,916	\$479,649
416	Severely Multiply Impaired	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$87,355	\$80,057	\$72,017	\$73,219
452	Art	\$89,474	\$92,978	\$99,320	\$103,706
454	Vocal Music	\$156,051	\$189,357	\$202,087	\$109,316
455	Instructional Music	\$324,419	\$345,021	\$297,541	\$330,353
457	Band Resale	\$656	\$0	\$0	\$0
459	Orchestra	\$4,295	\$4,325	\$4,400	\$3,900
503/505	Phy Ed & Health	\$626,653	\$655,552	\$743,515	\$778,136
550	Social Studies	\$576,870	\$619,114	\$614,777	\$604,473
570	Gifted Education/Quest Program	\$60,854	\$63,278	\$66,429	\$69,569
600	Natural Science	\$805,413	\$838,407	\$809,607	\$863,683
605	General Instructional	\$0	\$0	\$0	\$0
640	Professional Development	\$115,222	\$113,550	\$117,702	\$117,780

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$91,127	\$95,948	\$101,930	\$127,457
700	Industrial Arts	\$105,461	\$103,798	\$136,936	\$133,113
716	Home Economics	\$103,948	\$106,672	\$112,633	\$117,270
717	Industrial Arts Resale	\$7,534	\$8,046	\$6,000	\$6,000
720	Health Services	\$76,771	\$77,280	\$106,376	\$108,301
730	Psychologists	\$120,219	\$124,497	\$129,883	\$136,061
740	Social Workers	\$140,789	\$166,336	\$174,160	\$182,406
718/790	Safe Schools Officer	\$35,821	\$40,381	\$48,127	\$41,600
800	Athletics & Activities	\$184,453	\$184,712	\$218,206	\$226,199
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Middle School	\$10,796,150	\$11,785,002	\$12,253,832	\$12,599,672

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$201,532	\$342,806	\$350,681	\$217,014
260/009	All Instructional Programs & Subs	\$338,682	\$378,302	\$327,097	\$359,820
044	Workers Compensation	\$14,387	\$19,483	\$8,961	\$18,018
100-200	Salaries/Benefits K-5	\$1,673,672	\$1,431,501	\$1,447,154	\$1,382,782
007	Kindergarten Supplies	\$355	\$442	\$450	\$450
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
201	Grade Level Supplies	\$2,160	\$1,750	\$1,650	\$1,650
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,293	\$1,143	\$1,200	\$1,200
210	Social Studies Supplies	\$12,594	\$14,281	\$0	\$0
211	Natural Science Supplies	\$200	\$318	\$200	\$200
216	Title I & Title I ARRA	\$118,149	\$122,159	\$131,984	\$138,300
217	Basic Skills	\$0	\$0	\$0	\$0
219	LEP	\$35,433	\$41,891	\$46,451	\$48,608
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$45,860	\$43,655	\$43,278	\$43,278
226	Library	\$1,326	\$228	\$1,350	\$1,350
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
240	Safety Patrol	\$0	\$0	\$3,757	\$3,979
275	Operation of Plant	\$338,819	\$323,744	\$362,467	\$382,748
401	Speech Therapy	\$51,857	\$84,689	\$107,113	\$112,137
402	Mild Moderate Handicapped	\$10,422	\$819	\$599	\$619
407	Learning Disabilities	\$153,368	\$185,793	\$157,829	\$156,372
408	EBD	\$257,317	\$219,353	\$249,856	\$235,936
410	Other Health Disabilities	\$32,969	\$31,275	\$20,792	\$22,769
411	Autism	\$225,866	\$629,374	\$780,538	\$841,285
412	Early Childhood	\$10,714	\$0	\$20	\$65
420-425	Special Ed Support	\$97,712	\$103,142	\$57,753	\$58,851
456	General Music	\$34,180	\$100,489	\$110,093	\$115,344
503/505	Phy Ed & Health	\$78,137	\$77,109	\$68,375	\$69,280
570	Gifted Education	\$221,202	\$233,456	\$189,827	\$156,093
630/680	Technology	\$16,545	\$12,536	\$0	\$20,000
720	Health Services	\$45,723	\$48,926	\$59,113	\$67,786
730	Psychologists	\$45,397	\$44,878	\$0	\$0
740	Social Workers	\$57,331	\$44,842	\$46,314	\$48,528
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Parkside	\$4,123,202	\$4,538,384	\$4,574,902	\$4,504,462

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$198,838	\$205,248	\$216,850	\$224,208
260/009	All Instructional Programs & Subs	\$346,228	\$336,232	\$339,582	\$377,257
044	Workers Compensation	\$14,387	\$19,483	\$8,961	\$18,018
100-200	Salaries/Benefits K-5	\$1,799,602	\$1,970,209	\$1,969,427	\$2,053,330
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	\$4	\$0	\$0	\$0
211	Natural Science Supplies	\$1,416	\$1,276	\$1,300	\$1,300
217	Basic Skills	\$0	\$0	\$0	\$0
219	LEP	\$13,195	\$15,220	\$16,278	\$18,458
224	Staff Development	\$46,164	\$50,278	\$48,817	\$50,917
226	Library	\$807	\$1,085	\$1,000	\$1,200
227	Audio Visual Supplies	\$266	\$363	\$600	\$350
229	Curriculum Development	\$12,117	\$14,281	\$0	\$0
275	Operation of Plant	\$335,269	\$345,473	\$350,503	\$351,606
401	Speech Therapy	\$71,686	\$73,669	\$83,679	\$87,513
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$28,654	\$39,797	\$38,712	\$40,218
407	Learning Disabilities	\$202,187	\$216,152	\$183,294	\$189,539
408	EBD	\$0	\$0	\$0	\$0
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$40,638	\$65,236	\$60,920	\$70,672
420-425	Special Ed Support	\$2,911	\$23,628	\$10,243	\$10,844
456	General Music	\$127,443	\$132,764	\$138,691	\$145,561
503/505	Phy Ed & Health	\$76,739	\$83,625	\$91,971	\$95,432
630/680	Technology	\$17,007	\$13,286	\$0	\$9,000
640	Prof Dev Purchased Services/Supplies	\$0	\$0	\$654	\$654
720	Health Services	\$48,958	\$53,506	\$58,297	\$64,160
730	Psychologists	\$29,080	\$28,600	\$0	\$0
740	Social Workers	\$36,505	\$16,286	\$19,168	\$19,993
Sub-Total Hanover		\$3,450,101	\$3,705,697	\$3,638,947	\$3,830,230

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$181,428	\$317,972	\$270,818	\$223,508
260/009	All Instructional Programs & Subs	\$310,118	\$364,232	\$358,434	\$381,459
044	Workers Compensation	\$16,185	\$21,918	\$10,081	\$20,270
100-200	Salaries/Benefits K-5	\$1,466,859	\$1,659,820	\$1,638,080	\$1,713,021
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	\$0	\$162	\$1,000	\$1,000
210	Social Studies Supplies	\$11,690	\$14,418	\$0	\$0
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$100,756	\$107,772	\$117,212	\$122,826
217	Basic Skills	\$0	\$0	\$0	\$0
219	LEP	\$66,290	\$78,478	\$56,794	\$59,504
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$35,254	\$29,031	\$47,149	\$54,449
226/227	Library /Audio Visual Supplies	\$100,760	\$111,378	\$97,094	\$92,026
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$262,094	\$262,224	\$297,134	\$308,407
401	Speech Therapy	\$89,023	\$126,764	\$140,943	\$147,574
402	Mild Moderate Handicapped	\$243,821	\$344,413	\$374,576	\$397,954
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$0	\$1,979	\$0	\$0
407	Learning Disabilities	\$257,073	\$332,611	\$399,276	\$400,923
408	EBD	\$29,199	\$31,949	\$34,243	\$35,869
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$144,789	\$85,429	\$92,779	\$94,206
412	Developmentally Delayed	\$79,604	\$18,325	\$19,169	\$20,078
420-425	Special Ed Support	\$37,458	\$38,176	\$19,115	\$20,032
455/456	Instrumental/General Music	\$65,007	\$84,535	\$65,588	\$54,360
503/505	Phy Ed & Health	\$82,829	\$87,882	\$93,425	\$98,363
680	Technology	\$0	\$0	\$0	\$0
699	Integration Grant	\$367,719	\$152,099	\$172,224	\$0
720	Health Services	\$54,219	\$55,054	\$59,357	\$62,000
730	Psychologists	\$61,882	\$683	\$0	\$0
740	Social Workers	\$72,909	\$54,967	\$55,549	\$58,098
090	Montrose Early Childhood Center	\$20,240	\$19,044	\$20,276	\$20,710
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$4,157,206	\$4,401,315	\$4,440,316	\$4,386,637

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$242,320	\$323,254	\$338,176	\$220,426
260/009	All Instructional Programs & Subs	\$359,892	\$456,064	\$424,788	\$444,024
044	Workers Compensation	\$17,984	\$24,353	\$11,201	\$22,522
100-200	Salaries/Benefits K-5	\$1,947,012	\$2,025,802	\$1,860,962	\$2,052,605
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$49,972	\$25,960	\$14,890	\$10,000
203	Art Supplies	\$3,562	\$3,468	\$1,000	\$750
211	Natural Science Supplies	\$1,038	\$2,563	\$2,000	\$2,000
216	Title I & Title I ARRA	\$104,586	\$114,536	\$124,738	\$130,710
217	Basic Skills	\$0	\$0	\$0	\$0
219	LEP	\$28,456	\$13,140	\$16,210	\$26,050
224	Staff Development	\$48,442	\$50,306	\$56,921	\$56,821
226	Library	\$17,324	\$2,071	\$13,556	\$11,000
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$445,820	\$210,787	\$379,644	\$390,194
315	Integration	\$17,400	\$7,893	\$2,329	\$2,695
401	Speech Therapy	\$102,415	\$106,474	\$121,706	\$127,477
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$75,481	\$78,705	\$93,708	\$98,077
408	EBD	\$468,663	\$456,417	\$489,716	\$506,786
411	Autism	\$37,125	\$40,162	\$42,893	\$44,029
412	Developmentally Delayed	\$17,667	\$18,740	\$19,884	\$20,835
420-422	Special Ed Support	\$182,732	\$172,353	\$241,566	\$252,897
425	General Special Education	\$0	\$2,310	\$0	\$0
452	Art	\$124,138	\$136,299	\$110,658	\$115,894
455	Instrumental Music	\$580	\$0	\$0	\$0
456	General Music	\$66,272	\$68,806	\$74,532	\$78,060
503/505	Phy Ed & Health	\$78,939	\$81,824	\$68,934	\$70,285
640	Professional Development Supplies	\$0	\$0	\$0	\$0
680	Technology	\$0	\$14,205	\$0	\$9,000
720	Health Services	\$67,042	\$49,305	\$51,932	\$57,982
730	Psychologists	\$35,292	(\$4,140)	\$0	\$0
740	Social Workers	\$84,236	\$53,941	\$56,530	\$59,238
	Targeted Services	\$0	\$0	\$0	\$0
Sub-Total Tatanka		\$4,624,390	\$4,535,598	\$4,618,474	\$4,810,357

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$99,911	\$104,480	\$111,044	\$115,220
260/009	All Instructional Programs & Subs	\$193,356	\$258,577	\$283,740	\$298,651
044	Workers Compensation	\$10,790	\$14,612	\$6,721	\$13,513
100-200	Salaries/Benefits K-5	\$1,176,768	\$1,235,582	\$1,354,966	\$1,388,275
009	General Supplies	\$1,784	\$6,062	\$3,550	\$3,550
160	General Office Supplies	\$0	\$0	\$0	\$0
205	Mathematics Other Instr Media	\$79	\$64	\$0	\$0
208	Reading Supplies	\$1,652	\$1,161	\$1,000	\$1,000
217	Basic Skills	\$0	\$0	\$0	\$0
219	LEP	\$0	\$0	\$14,159	\$14,833
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$21,197	\$36,082	\$25,128	\$25,128
226	Library	\$18,507	\$18,883	\$16,146	\$17,345
229	Curriculum Development	\$17,302	\$14,275	\$0	\$0
236	Science	\$149	\$125	\$0	\$0
240	Safety Patrol	\$782	\$1,117	\$600	\$600
275	Operation of Plant	\$101,335	\$93,136	\$100,225	\$114,183
401	Speech Therapy	\$36,342	\$59,957	\$58,849	\$59,734
407	Learning Disabilities	\$146,917	\$160,621	\$176,857	\$178,874
408	EBD	\$21,287	\$23,674	\$26,262	\$23,941
410	Other Health Disabilities	\$0	\$2,045	\$0	\$0
411	Autism	\$0	\$37,581	\$34,046	\$40,828
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$88,487	\$87,440	\$62,848	\$78,047
456	General Music	\$115,642	\$131,821	\$127,379	\$133,432
503/505	Phy Ed & Health	\$75,216	\$78,455	\$85,461	\$89,502
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$0	\$0	\$0
640	Prof Dev Purchased Services/Supplies	\$400	\$0	\$218	\$218
720	Health Services	\$41,044	\$41,984	\$41,684	\$42,868
730	Psychologists	\$23,680	\$24,651	\$44,664	\$59,887
740	Social Workers	\$52,790	\$17,733	\$21,348	\$22,273
	Targeted Services	\$0	\$0	\$0	\$0
Sub-Total Discovery		\$2,245,417	\$2,450,118	\$2,596,895	\$2,721,902

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$194,786	\$203,886	\$214,105	\$222,438
260/009	All Instructional Programs & Subs	\$401,680	\$431,452	\$431,819	\$449,624
044	Workers Compensation	\$17,984	\$24,354	\$11,201	\$22,522
100-200	Salaries/Benefits K-5	\$2,166,976	\$2,321,820	\$2,339,128	\$2,161,250
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	\$11,838	\$14,091	\$0	\$0
211	Natural Science Supplies	\$974	\$651	\$300	\$300
216	Title I & Title I ARRA	\$0	\$0	\$0	\$0
217	Basic Skills	\$0	\$0	\$0	\$0
219	LEP	\$0	\$13,140	\$16,162	\$26,050
221	Homebound	\$1,208	\$1,467	\$1,738	\$1,754
224	Staff Development	\$53,888	\$63,674	\$60,385	\$59,558
226	Library	\$2,714	\$2,969	\$1,600	\$1,800
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$441,388	\$429,332	\$449,965	\$470,209
401	Speech Therapy	\$137,353	\$121,640	\$174,429	\$181,505
402	Mild Moderate Handicapped	\$62,189	\$153,693	\$147,507	\$141,445
403	Moderate Severe Handicapped	\$199,370	\$197,160	\$177,686	\$193,552
407	Learning Disabilities	\$50,897	\$50,240	\$172,490	\$180,741
408	EBD	\$348,717	\$350,546	\$459,920	\$539,629
410	Other Health Disabilities	\$17,141	\$0	\$23,715	\$23,476
411	Autism	\$71,538	\$75,376	\$78,888	\$94,741
416	Severely Multiply Impaired	\$8,801	\$9,560	\$10,041	\$10,859
420-425	Special Ed Support	\$93,899	\$104,409	\$73,740	\$111,776
456	General Music	\$66,595	\$80,915	\$90,275	\$94,302
503/505	Phy Ed & Health	\$96,565	\$98,435	\$93,201	\$97,362
630/680	Technology	\$0	\$9,213	\$0	\$9,000
720	Health Service	\$49,650	\$52,189	\$54,637	\$58,281
730	Psychologists	\$126,517	\$213,952	\$133,817	\$175,741
740	Social Workers	\$71,066	\$83,770	\$88,731	\$92,959
Sub-Total Northwinds		\$4,693,734	\$5,107,934	\$5,305,480	\$5,420,874

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

GENERAL FUND 01

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$81,396	\$26,147	\$35,100	\$35,100
349	PCB/Fuel/Other Hazards	\$18,899	\$19,322	\$24,500	\$33,500
352	Environmental Management	\$108,343	\$62,448	\$77,950	\$80,950
358	Asbestos	\$79,668	\$13,332	\$29,700	\$29,700
363	Fire/Life Code Compliance	\$56,296	\$65,411	\$102,215	\$52,100
Sub-Total Health & Safety		\$344,602	\$186,660	\$269,465	\$231,350
Long Term Facilities Maintenance - 05					
305	Professional Fees	\$325,896	\$78,425	\$77,750	\$37,900
350	Repairs & Maintenance	\$1,529,703	\$1,218,948	\$196,435	\$541,050
391	Payments to Other Districts R & M	\$60,963	\$53,698	\$58,761	\$59,280
510	Land & Improvements	\$328,175	\$124,978	\$519,404	\$252,500
520	Building & Improvements	\$376,969	\$3,802	\$870,326	\$1,335,920
Sub-Total LTFM		\$2,621,706	\$1,479,851	\$1,722,676	\$2,226,650
Facilities - 05					
720	Health Services - Equipment	\$44,459	\$0	\$0	\$0
850	District Wide Facilities	\$496,028	\$652,027	\$630,146	\$521,239
108	Administrative Technology Services	\$188,720	\$193,858	\$200,691	\$224,035
110	Data Processing	\$71,250	\$70,489	\$99,690	\$119,161
305	Professional Fees	\$196,654	\$43,574	\$0	\$0
370	Rentals & Operating Leases	\$107,022	\$0	\$0	\$0
510	Land & Improvements	\$30	\$25,025	\$115,396	\$82,750
810	Operations & Maintenance	\$5,832	\$1,959	\$51,993	\$0
267	Buffalo High School	\$42,594	\$25,028	\$0	\$9,550
090	Montrose Early Education Center	\$1,580	\$0	\$0	\$14,110
368	Buffalo Community Middle School	\$12,481	\$29,140	\$34,582	\$69,800
501	Parkside Elementary	\$7,199	\$57,190	\$8,888	\$17,300
502	Hanover Elementary	\$1,665	\$4,084	\$49,010	\$8,025
503	Montrose Elementary	\$1,059	\$954	\$21,920	\$2,300
504	Tatanka Elementary	\$1,317	\$3,120	\$11,438	\$2,300
506	Discovery Elementary	\$333,414	\$425,998	\$9,538	\$24,850
507	Northwinds Elementary	\$586	\$78,427	\$20,072	\$24,050
Sub-Total Facilities		\$1,511,890	\$1,610,873	\$1,253,364	\$1,119,470
Other					
010	Voluntary Pre-K	\$0	\$0	\$44,700	\$43,803
042	Severance Pay	\$93,592	\$36,070	\$55,900	\$12,153
044	DW Workers Compensation	\$20,746	\$28,095	\$12,922	\$25,982
161	ESSER	\$7,960	\$79,720	\$41,505	\$0
219	LEP-Transfers Out	\$0	\$0	\$0	\$249,679
280/281	Reemployment	\$45,733	\$83,702	\$186,626	\$189,225
291	Retirees Insurance	\$128,749	\$554,823	\$131,000	\$265,000
260-318	Data Processing & Textbooks	\$33,148	\$34,050	\$36,147	\$37,231
316	Purchased Services/Joint Powers	\$0	\$37,771	\$40,000	\$40,000
320	American Indian Education	\$11,998	\$4,482	\$16,398	\$490
605-113	Itinerant Staffing Travel	\$5,157	\$5,406	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$171,630	\$31,362	\$147,908	\$187,943
340	Property & Liability Insurance	\$327,925	\$319,147	\$360,869	\$383,170
720	Health Services	\$336,836	\$93,259	\$123,048	\$132,435
718-342	School Resource Officer	\$28,921	\$0	\$30,065	\$30,065
	Student Activities - 09	\$471,493	\$511,296	\$556,652	\$564,125
	Student Activities - 51	\$42,109	\$42,500	\$29,998	\$35,787
Sub-Total Other		\$1,725,997	\$1,861,683	\$1,823,738	\$2,207,088
Total General Fund Expenditures		\$75,369,363	\$78,989,397	\$81,614,065	\$82,412,955

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.

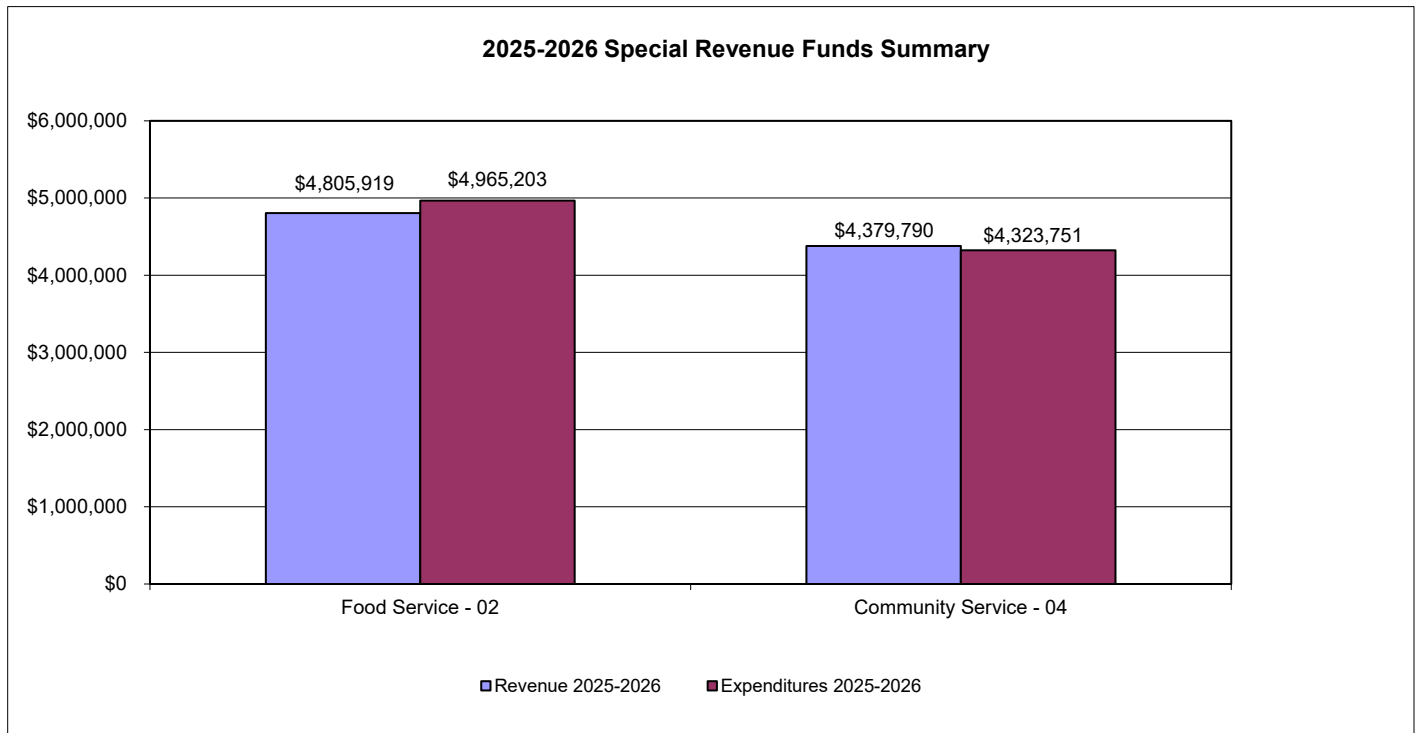
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance 6/30/24	Revenue 2024-2025	Expenditures 2024-2025	Fund Balance 6/30/25	Revenue 2025-2026	Expenditures 2025-2026	Fund Balance 6/30/26
	Actual	Revised Budget	Revised Budget	Projected	Budget	Budget	Projected
Food Service - 02	\$3,628,143	\$4,767,971	\$4,750,730	\$3,645,384	\$4,805,919	\$4,965,203	\$3,486,100
Community Service - 04	\$1,112,662	\$4,286,554	\$4,313,316	\$1,085,900	\$4,379,790	\$4,323,751	\$1,141,939
Total	\$4,740,805	\$9,054,525	\$9,064,046	\$4,731,284	\$9,185,709	\$9,288,954	\$4,628,039

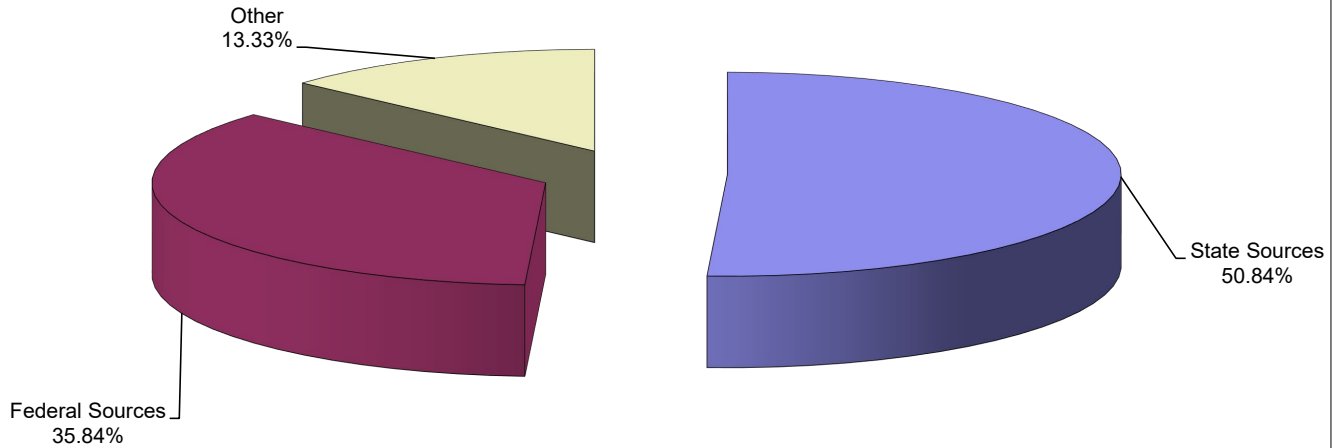


**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

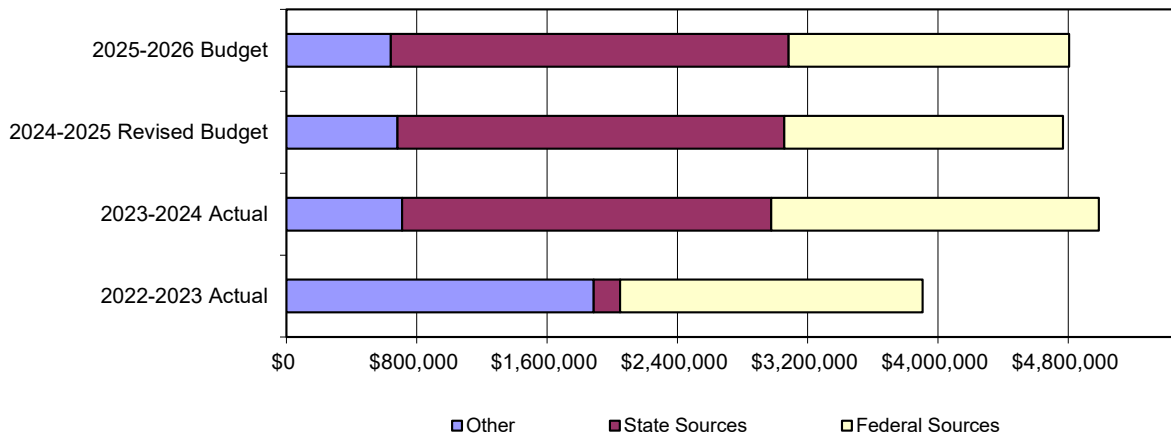
FOOD SERVICE FUND 02 - REVENUE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
State Sources	\$163,060	\$2,265,894	\$2,375,445	\$2,443,102	\$67,657	2.85%
Federal Sources	\$1,856,614	\$2,011,036	\$1,711,326	\$1,722,270	\$10,944	0.64%
Other	\$1,886,072	\$710,177	\$681,200	\$640,547	(\$40,653)	-5.97%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,905,746	\$4,987,107	\$4,767,971	\$4,805,919	\$37,948	0.80%

**2025-2026
Food Service Fund Revenue By Source**



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

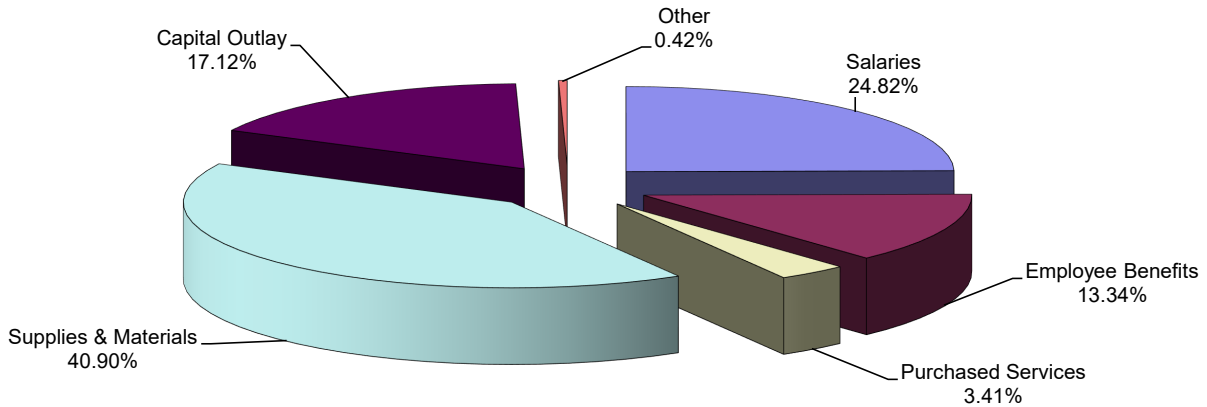


**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

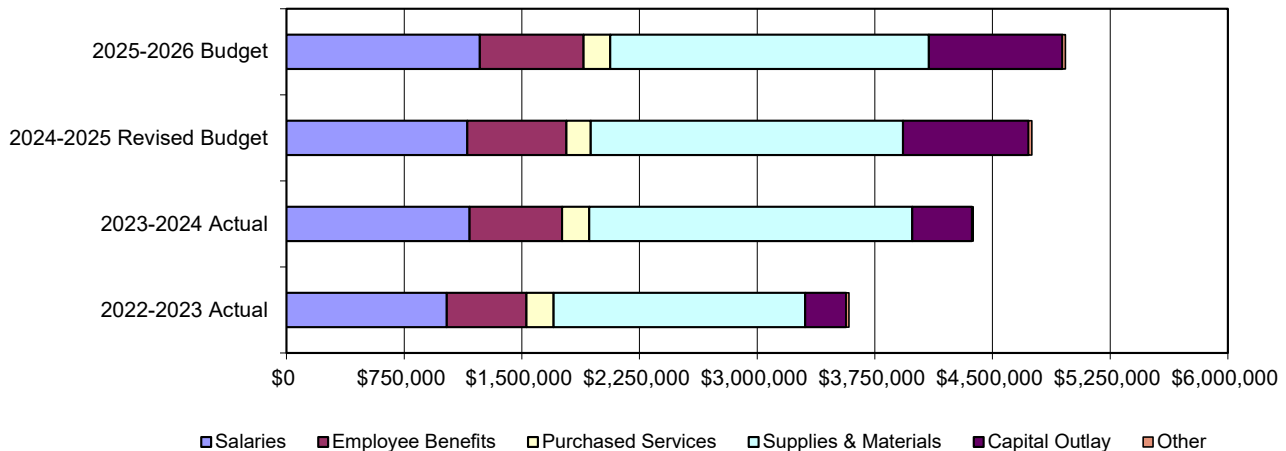
FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	\$1,021,912	\$1,167,497	\$1,152,119	\$1,232,238	\$80,119	6.95%
Employee Benefits	\$507,874	\$589,432	\$631,642	\$662,168	\$30,526	4.83%
Purchased Services	\$173,447	\$173,016	\$155,610	\$169,092	\$13,482	8.66%
Supplies & Materials	\$1,602,784	\$2,057,960	\$1,990,359	\$2,030,705	\$40,346	2.03%
Capital Outlay	\$260,894	\$380,822	\$800,000	\$850,000	\$50,000	6.25%
Other	\$18,829	\$7,772	\$21,000	\$21,000	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,585,740	\$4,376,499	\$4,750,730	\$4,965,203	\$214,473	4.51%

**2025-2026
Food Service Fund Expenditures By Object**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

FOOD SERVICE - FUND 02

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
Food Service Revenue					
Lunch - 701					
96	Gifts & Bequests	\$0	\$0	\$0	\$0
130	Interest Income	\$87,868	\$156,179	\$145,285	\$125,169
141	Student Lunch Sales	\$1,052,620	(\$24,833)	\$0	\$0
144	Adult Lunch Sales	\$24,201	\$26,685	\$0	\$0
188	Refunds	\$3,936	\$9,397	\$4,000	\$4,000
190/196	Misc Income/Sale of Equipment	\$8,243	\$9,578	\$9,500	\$9,500
300	State Lunch Aid	\$90,765	\$1,850,769	\$1,944,062	\$2,000,128
405	Federal Lunch Aid	\$476,814	\$317,342	\$327,927	\$333,224
472	Federal Free & Reduced	\$672,045	\$777,925	\$714,718	\$726,544
473	Federal Commodity Rebate	\$0	\$0	\$0	\$0
474	Federal Commodities	\$242,650	\$355,435	\$297,695	\$280,000
Sub-Total Lunch - 701		\$2,659,142	\$3,478,477	\$3,443,187	\$3,478,565
Breakfast - 705					
141	Student Breakfast Sales	\$160,254	\$0	\$0	\$0
142	Ala Carte Sales	\$36,764	\$35,286	\$0	\$0
144	Adult Breakfast Sales	\$463	\$596	\$0	\$0
312	State Breakfast Aid	\$72,294	\$414,874	\$431,383	\$442,974
476	Federal Breakfast Aid	\$225,741	\$345,685	\$321,153	\$331,882
Sub-Total Breakfast - 705		\$495,516	\$796,441	\$752,536	\$774,856
Summer- 709 and CARES Act 174					
96	Gifts & Bequests	\$0	\$0	\$0	\$0
300, 370	Other Revenue - MDE	\$0	\$250	\$0	\$0
400	Federal Aids	\$0	\$0	\$0	\$0
406	Cares Act - State/Local	\$314	\$326	\$0	\$0
479	Federal Summer Aid	\$52,657	\$51,449	\$49,833	\$50,620
Sub-Total Summer - 709		\$52,971	\$52,025	\$49,833	\$50,620
Other - 699, 707 & 710					
142	Ala Carte Sales	\$444,646	\$437,889	\$436,015	\$422,463
143	Milk Sales	\$6,572	\$3,521	\$2,580	\$2,580
144	Adult Sales	\$0	\$0	\$26,920	\$19,935
150	Community Related	\$1,968	\$3,165	\$1,900	\$1,900
160	Auxiliary-Community/School Related	\$58,537	\$52,715	\$55,000	\$55,000
405, 408	Federal School Lunch	\$186,394	\$162,874	\$0	\$0
Sub-Total Other - 703 & 707		\$698,117	\$660,164	\$522,415	\$501,878
Total Food Service Revenue		\$3,905,746	\$4,987,107	\$4,767,971	\$4,805,919

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

FOOD SERVICE - FUND 02

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$52,798	\$54,113	\$57,217	\$59,610
006	Skilled Trade	\$613,794	\$667,294	\$747,327	\$803,514
007	Custodial/Delivery	\$56,630	\$85,773	\$0	\$0
026	Unskilled Temporary	\$40,749	\$82,517	\$45,000	\$45,000
041	Life Insurance	\$1,118	\$1,116	\$1,193	\$1,255
043	Hospitalization	\$222,550	\$256,830	\$249,857	\$235,806
044	Workers Compensation	\$48,060	\$65,084	\$29,935	\$60,189
046	State Retirement Contribution	\$50,625	\$58,027	\$63,716	\$68,109
047	Income Protection	\$115	\$135	\$103	\$107
061	Non Licensed FICA	\$51,870	\$59,199	\$64,990	\$71,469
195	Salary Chargeback	-\$607	-\$552	-\$425	-\$471
211	Gas and Oil	\$48	\$56	\$0	\$0
218	TRA	\$109	\$232	\$0	\$0
235	Dental Insurance	\$6,347	\$6,325	\$7,944	\$11,010
250	403b Match	\$1,200	\$1,200	\$1,200	\$1,650
251/299	Other Benefits	\$0	\$0	\$53,500	\$53,501
291	Other Post Emp Benefits	\$4,000	\$4,000	\$4,000	\$4,000
295	Benefit Chargeback	-\$92	-\$84	-\$60	-\$60
101	Contracted Services/Debit System	\$20,800	\$12,231	\$20,000	\$24,720
110	Postage	\$455	\$906	\$900	\$979
111	Telephone	\$444	\$470	\$450	\$412
113	Travel	\$4,797	\$10,577	\$5,000	\$5,000
115/116	Advertising/Printing	\$679	\$693	\$725	\$675
122	Electricity	\$35,787	\$54,333	\$45,994	\$47,374
124	Water-Sewer-Garbage	\$25,741	\$38,988	\$33,041	\$34,032
125	Repairs & Maintenance	\$30,845	\$36,820	\$35,500	\$36,565
143	Training & In-Service	\$90	\$730	\$500	\$515
169	Equipment	\$260,894	\$380,822	\$800,000	\$850,000
201	Supplies	\$68,749	\$37,673	\$70,470	\$70,468
203	Maintenance Supplies/Laundry	\$10,342	\$10,137	\$10,500	\$10,815
205	Offices Supplies	\$3,024	\$450	\$2,600	\$3,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

FOOD SERVICE - FUND 02

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
212	Fuel for Cooking	\$25,942	\$39,218	\$40,394	\$41,612
304	Dues & Fees/Training	\$18,829	\$7,772	\$21,000	\$21,000
306	Miscellaneous	\$372	\$340	\$380	\$380
313	Credit Card Fees	\$33,742	\$166	\$0	\$200
455/465	Technology Equipment	\$7,302	\$1,038	\$10,850	\$10,850
491	Federal Commodities	\$242,650	\$355,435	\$297,695	\$280,000
511	Food	\$693,727	\$936,324	\$855,480	\$905,611
512	Milk & Bulk Milk Purchase	\$0	\$0	\$124,680	\$127,000
Sub-Total Lunch - 701		\$2,634,525	\$3,266,388	\$3,701,656	\$3,885,897
Breakfast - 705					
002	Managerial Salaries	\$8,852	\$9,074	\$9,536	\$9,940
251	Other Benefits	\$0	\$0	\$12,024	\$11,888
006	Skilled Trade	\$158,074	\$176,664	\$199,146	\$214,271
041	Life Insurance	\$285	\$286	\$309	\$325
043	Hospitalization	\$57,065	\$66,425	\$64,992	\$61,095
046	State Retirement Contribution	\$12,235	\$13,749	\$14,936	\$16,070
047	Income Protection Contribution	\$20	\$25	\$0	\$0
061	Non License FICA	\$12,168	\$13,585	\$15,235	\$16,863
201	Supplies	\$15,699	\$43,999	\$29,770	\$29,900
235	Dental Insurance	\$1,610	\$1,604	\$2,030	\$2,841
250	403b Match	\$200	\$200	\$200	\$275
313	Credit Card Fees	\$5,892	\$1,329	\$0	\$1,370
511	Food	\$116,518	\$240,480	\$242,145	\$303,475
512	Milk	\$0	\$0	\$59,740	\$8,000
Sub-Total Breakfast - 705		\$388,618	\$567,420	\$650,063	\$676,313
Other- 707 & 710					
002	Manangerial Salary	\$8,852	\$9,073	\$9,536	\$9,940
006	Skilled Trade	\$42,039	\$47,605	\$49,248	\$53,564
026	Unskilled Temporary	\$353	\$0	\$0	\$0
186	Extended Time	\$868	\$508	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

FOOD SERVICE - FUND 02

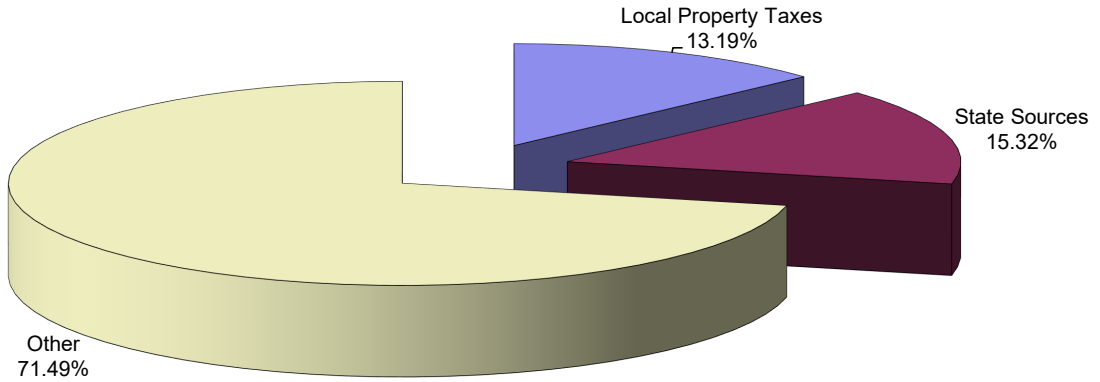
		2022-2023	2023-2024	2024-2025	
		Actual	Actual	Revised	2025-2026
				Budget	Budget
Food Service Expenditures					
Other - 707 & 710 (Continued)					
041	Life Insurance	\$83	\$84	\$90	\$95
043	Hospitalization	\$16,769	\$19,388	\$18,620	\$17,816
046	State Retirement Contribution	\$3,834	\$4,247	\$4,458	\$4,812
047	Income Protection Contribution	\$19	\$22	\$17	\$18
060-061	FICA	\$3,834	\$4,220	\$4,546	\$5,047
125	Repairs & Maintenance	\$0	\$0	\$1,500	\$1,500
201/205	Supplies	\$14,442	\$13,689	\$15,700	\$15,056
235	Dental Insurance	\$517	\$534	\$649	\$863
250	403b Match	\$200	\$200	\$200	\$275
251	Other Benefit	\$0	\$0	\$3,612	\$3,299
313	Credit Card Fees	\$13,925	\$15,523	\$12,000	\$15,500
511	Food	\$291,426	\$205,497	\$203,685	\$199,000
512	Milk	\$84,896	\$120,176	\$1,200	\$775
I Other - 707 & 710		\$482,057	\$440,766	\$325,061	\$327,560
Summer- 709 and CARES Act 174, 699					
002	Managerial Salaries	\$18,018	\$18,473	\$19,072	\$19,870
006	Skilled Trade	\$21,494	\$16,955	\$16,462	\$17,000
041	Life Insurance	\$33	\$32	\$32	\$33
043	Hospitalization	\$6,238	\$6,711	\$5,673	\$6,161
044	Workers Compensation	\$0	\$0	\$0	\$0
046	State Retirement Contribution	\$3,042	\$2,634	\$2,665	\$2,765
047	Income Protection Contribution	\$36	\$38	\$34	\$36
061	Non Licensed FICA	\$3,108	\$2,690	\$2,718	\$2,902
113	Travel	\$0	\$0	\$0	\$0
169	Other Equipment	\$0	\$0	\$0	\$0
212	Fuel	\$0	\$0	\$0	\$160
235	Dental Insurance	\$274	\$294	\$314	\$339
250	403b Match	\$400	\$400	\$400	\$550
251	Other Benefit	\$0	\$0	\$1,510	\$764
115/116	Advertising/Printing	\$0	\$0	\$0	\$0
201/401	Supplies	\$0	\$0	\$0	\$0
465	Technology Supplies	\$1,498	\$1,618	\$2,200	\$1,700
330	Utilities	\$250	\$250	\$0	\$250
491	Federal Commodities	\$0	\$0	\$0	\$0
511	Food	\$21,424	\$50,448	\$20,150	\$20,298
512	Milk	\$4,725	\$1,382	\$2,720	\$2,605
Sub-Total Other - 709 & 153-174		\$80,540	\$101,925	\$73,950	\$75,433
Total Food Service Expenditures		\$3,585,740	\$4,376,499	\$4,750,730	\$4,965,203

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

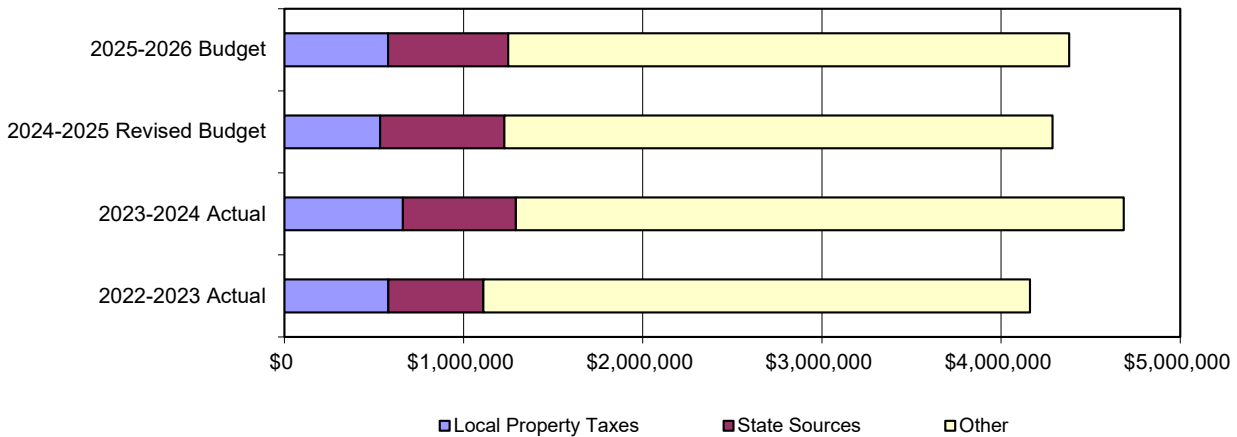
COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Local Property Taxes	\$579,413	\$661,427	\$533,738	\$577,710	\$43,972	8.24%
State Sources	\$530,457	\$631,041	\$693,626	\$671,069	(\$22,557)	-3.25%
Other	\$3,051,118	\$3,392,054	\$3,059,190	\$3,131,011	\$71,821	2.35%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$4,160,988	\$4,684,522	\$4,286,554	\$4,379,790	\$93,236	2.18%

**2025-2026
Community Service Fund Revenue By Source**



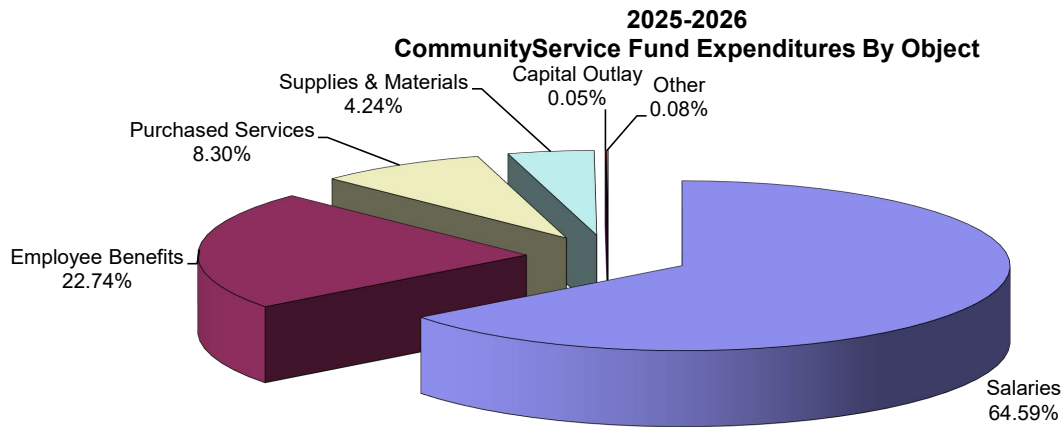
Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



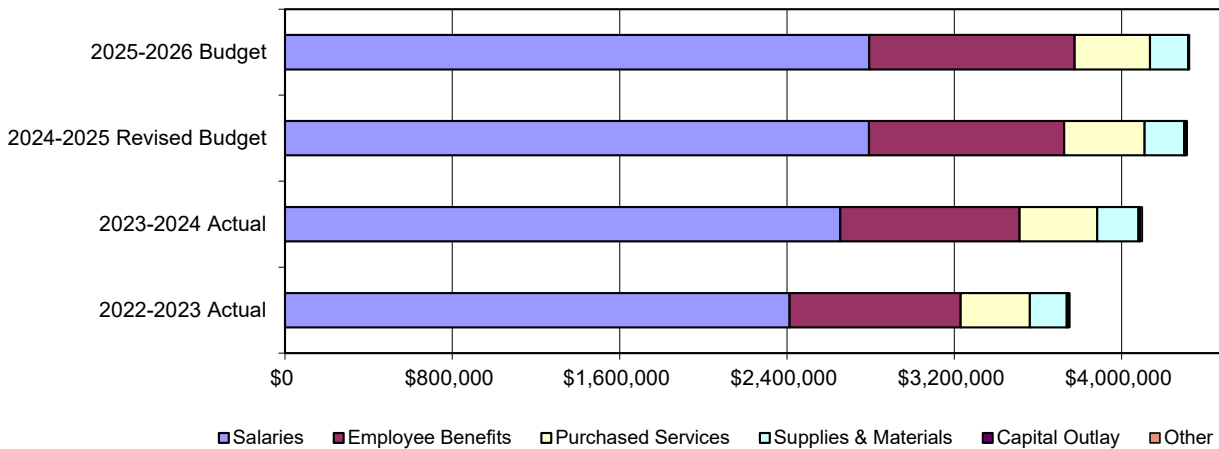
**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	\$2,412,475	\$2,655,357	\$2,792,236	\$2,792,883	\$647	0.02%
Employee Benefits	\$817,732	\$856,277	\$932,624	\$983,136	\$50,512	5.42%
Purchased Services	\$331,511	\$371,230	\$385,180	\$359,000	(\$26,180)	-6.80%
Supplies & Materials	\$175,845	\$197,440	\$188,798	\$183,149	(\$5,649)	-2.99%
Capital Outlay	\$9,995	\$9,995	\$10,995	\$2,000	(\$8,995)	-81.81%
Other	\$4,451	\$8,884	\$3,483	\$3,583	\$100	2.87%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,752,009	\$4,099,183	\$4,313,316	\$4,323,751	\$10,435	0.24%



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

COMMUNITY SERVICE - FUND 04

		2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Community Service Revenue					
152	ESSER Federal Aid	\$0	\$0	\$0	\$0
340	Non Public School	\$22,672	\$30,781	\$20,000	\$20,000
321	General Comm Ed	\$206,234	\$241,860	\$150,386	\$161,080
501	Community Ed Program	\$68,158	\$77,799	\$159,024	\$159,024
505	Aquatics	\$25,448	\$34,508	\$27,000	\$30,800
507	Driver's Education BTW	\$113,860	\$185,416	\$105,000	\$125,000
508	Driver's Education Classroom	\$6,451	\$8,636	\$6,500	\$7,700
326	Adults with Disabilities	\$55,320	\$86,986	\$88,010	\$88,010
520	Adult Basic Education	\$109,192	\$94,759	\$119,000	\$109,408
570	KidKare	\$1,770,191	\$1,842,194	\$1,809,317	\$1,812,161
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$420,420	\$475,464	\$466,050	\$470,908
582	School Readiness	\$533,680	\$654,212	\$573,816	\$573,816
583	Preschool Screening	\$16,650	\$18,916	\$12,000	\$12,331
585	Youth Development	\$641,415	\$750,185	\$582,451	\$643,899
590	Facility Use	\$147,842	\$152,649	\$141,000	\$134,351
799	Collaboration	\$23,455	\$30,157	\$27,000	\$31,302
Total Community Service Revenue		\$4,160,988	\$4,684,522	\$4,286,554	\$4,379,790

Community Service Expenditures					
350-351	Non Public	\$27,353	\$29,317	\$20,000	\$20,000
501	General Community Education	\$257,645	\$267,260	\$289,405	\$297,812
504	United for Youth	\$11,727	\$40,125	\$47,147	\$31,285
505	Aquatics	\$25,659	\$28,850	\$26,514	\$29,816
507	Driver's Education BTW	\$111,230	\$118,967	\$72,684	\$108,228
508	Driver's Education Classroom	\$22,492	\$22,883	\$24,297	\$24,459
510	Adults with Disabilities	\$71,449	\$76,665	\$67,235	\$74,030
520	Adult Basic Education	\$109,468	\$94,759	\$101,198	\$112,475
570	KidKare	\$1,429,721	\$1,550,525	\$1,707,456	\$1,733,572
570	Little KidKare	\$73	\$0	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$440,489	\$452,597	\$495,043	\$489,068
582	School Readiness	\$522,247	\$644,768	\$695,977	\$629,835
583	Preschool Screening	\$23,622	\$31,640	\$44,360	\$30,562
585	Youth Development	\$569,933	\$606,808	\$588,756	\$608,367
590	Facility Use	\$128,901	\$134,019	\$133,244	\$134,242
Total Community Service Expenditures		\$3,752,009	\$4,099,183	\$4,313,316	\$4,323,751

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.

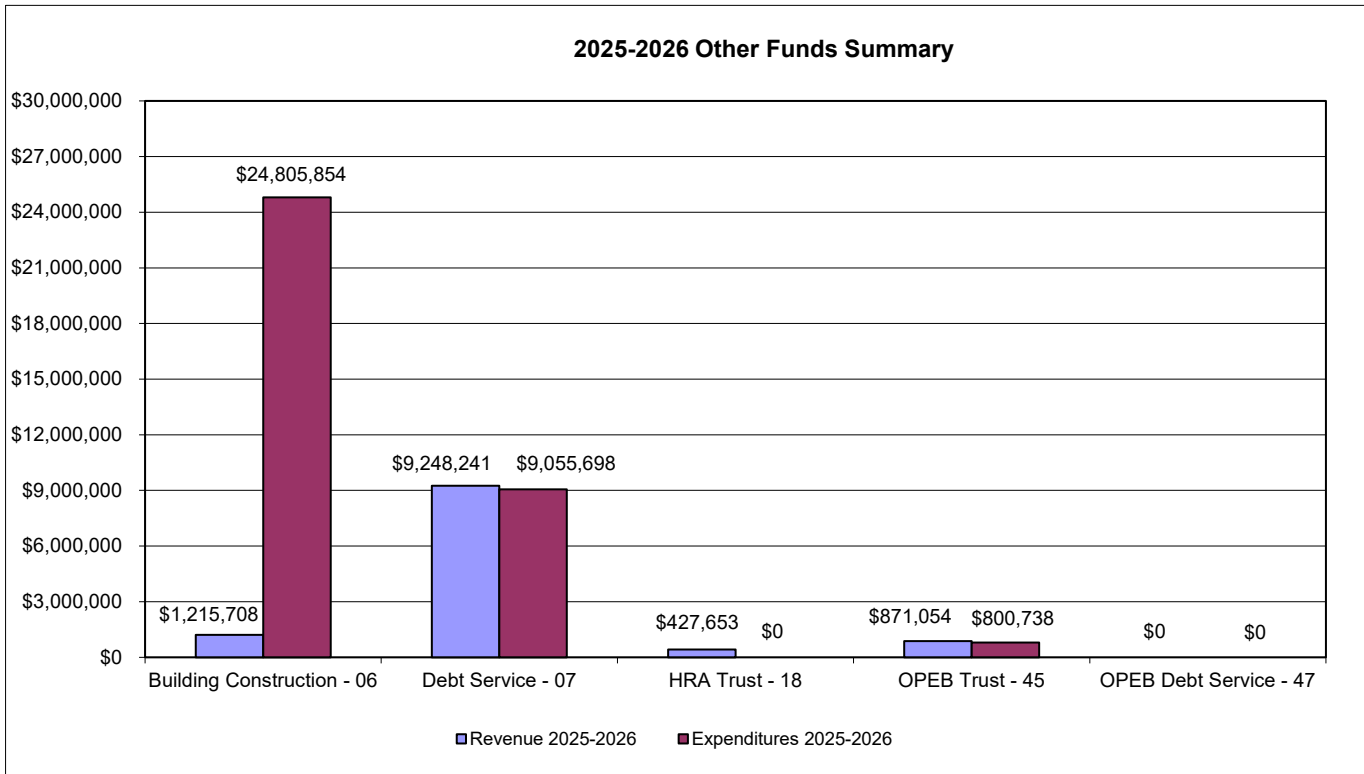
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/24	Revenue 2024-2025	Expenditures 2024-2025	Fund Balance 6/30/25	Revenue 2025-2026	Expenditures 2025-2026	Fund Balance 6/30/26
	Actual	Revised Budget	Revised Budget	Projected	Budget	Budget	Projected
Building Construction - 06	\$45,289,289	\$2,000,965	\$5,768,170	\$41,522,084	\$1,215,708	\$24,805,854	\$17,931,938
Debt Service - 07	\$2,082,837	\$8,997,664	\$8,657,498	\$2,423,003	\$9,248,241	\$9,055,698	\$2,615,546
HRA Trust - 18	\$4,049,835	\$251,287	\$0	\$4,301,122	\$427,653	\$0	\$4,728,775
OPEB Trust - 45	\$13,587,627	\$311,180	\$691,274	\$13,207,533	\$871,054	\$800,738	\$13,277,849
OPEB Debt Service - 47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$65,009,588	\$11,561,096	\$15,116,942	\$61,453,742	\$11,762,656	\$34,662,290	\$38,554,108



**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
Building Construction Revenue					
092	Interest Income	\$0	\$402,783	\$2,000,965	\$1,215,708
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	\$46,019,989	\$0	\$0
Total Building Construction Revenue		\$0	\$46,422,772	\$2,000,965	\$1,215,708
Building Construction Expenditures					
005	District Wide	\$42,401	\$373,025	\$583,930	\$614,974
045	Montrose Early Childhood Center	\$0	\$10,454	\$41,500	\$0
267	Buffalo High School	\$0	\$282,619	\$2,164,843	\$9,996,110
368	Buffalo Community Middle School	\$0	\$313,987	\$1,415,682	\$10,574,636
501	Parkside Elementary	\$0	\$5,634	\$62,480	\$570,107
502	Hanover Elementary	\$0	\$27,685	\$426,527	\$730,180
503	Montrose Elementary	\$0	\$27,922	\$474,770	\$215,000
504	Tatanka Elementary	\$0	\$39,804	\$306,491	\$278,750
506	Discovery Elementary	\$0	\$52,353	\$187,177	\$1,381,560
507	Northwinds Elementary	\$0	\$0	\$104,770	\$444,537
Total Building Construction Expenditures		\$42,401	\$1,133,483	\$5,768,170	\$24,805,854

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

DEBT SERVICE - FUND 07

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$5,631,083	\$6,252,988	\$8,513,747	\$9,046,054
009	Fiscal Disparities	\$74,153	\$70,953	\$62,407	\$69,111
092	Interest Income	\$90,432	\$198,477	\$94,990	\$88,118
200/300	Other State Revenues	\$203,386	\$237,858	\$325,226	\$43,664
229	Disparity Reduction Aid	\$955	\$1,085	\$1,294	\$1,294
317	Long Term Facilities Maintenance Aid	\$89,024	\$862,969	\$0	\$0
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
649	Debt Service Transfer In	\$0	\$458,920	\$0	\$0
Total Debt Service Revenue		\$6,089,033	\$8,083,250	\$8,997,664	\$9,248,241
Debt Service Expenditures					
710	Payments on Bonds	\$4,200,000	\$6,055,000	\$6,005,000	\$6,330,000
720	Interest on Bonds	\$1,481,931	\$1,196,223	\$2,647,973	\$2,721,173
790	Service Charges	\$5,550	\$4,287	\$4,525	\$4,525
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total Debt Service Expenditures		\$5,687,481	\$7,255,510	\$8,657,498	\$9,055,698

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

HRA TRUST - FUND 18

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$43,730	\$54,647	\$44,000	\$46,500
099	Miscellaneous Revenue	\$358,858	\$189,389	\$207,287	\$381,153
Total HRA Revenue		\$402,588	\$244,036	\$251,287	\$427,653
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
2025-2026 BUDGET

OPEB TRUST - FUND 45

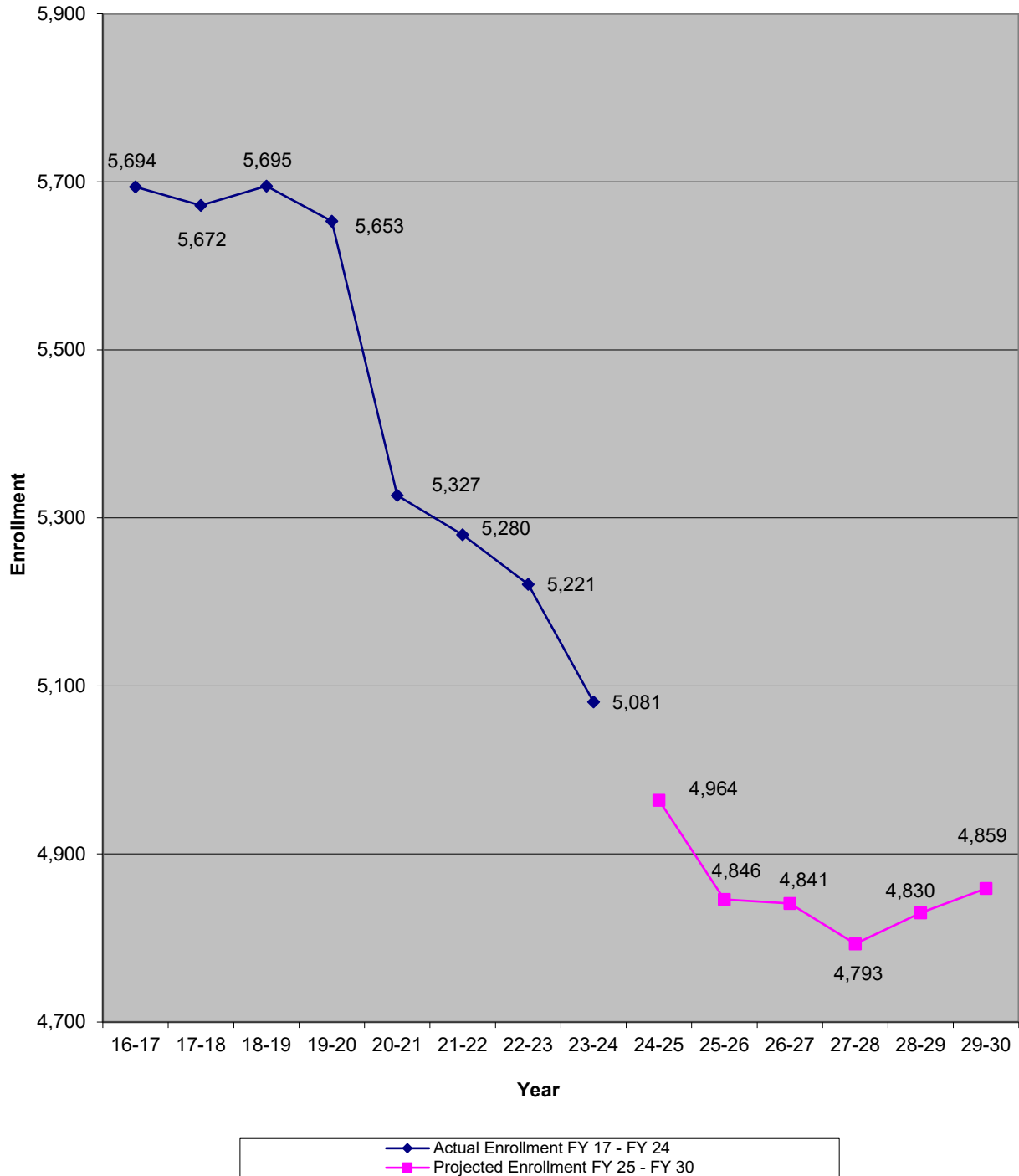
		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$942,589	\$1,315,335	\$36,534	\$430,000
616	Retiree Contributions	\$267,826	\$250,815	\$274,646	\$441,054
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$1,210,415	\$1,566,150	\$311,180	\$871,054
OPEB Trust Expenditures					
042	Severance	\$0	\$0	\$0	\$0
220	Health Insurance	\$501,313	\$460,115	\$434,606	\$607,210
230	Life Insurance	\$17,998	\$14,994	\$18,358	\$21,934
235	Dental Insurance	\$52,985	\$56,650	\$58,711	\$68,152
251	Contributions to H.S.A.	\$362,228	\$224,073	\$179,599	\$103,442
Total OPEB Trust Expenditures		\$934,524	\$755,832	\$691,274	\$800,738

**ISD 877 BUFFALO-HANOVER-MONTROSE
2025-2026 BUDGET**

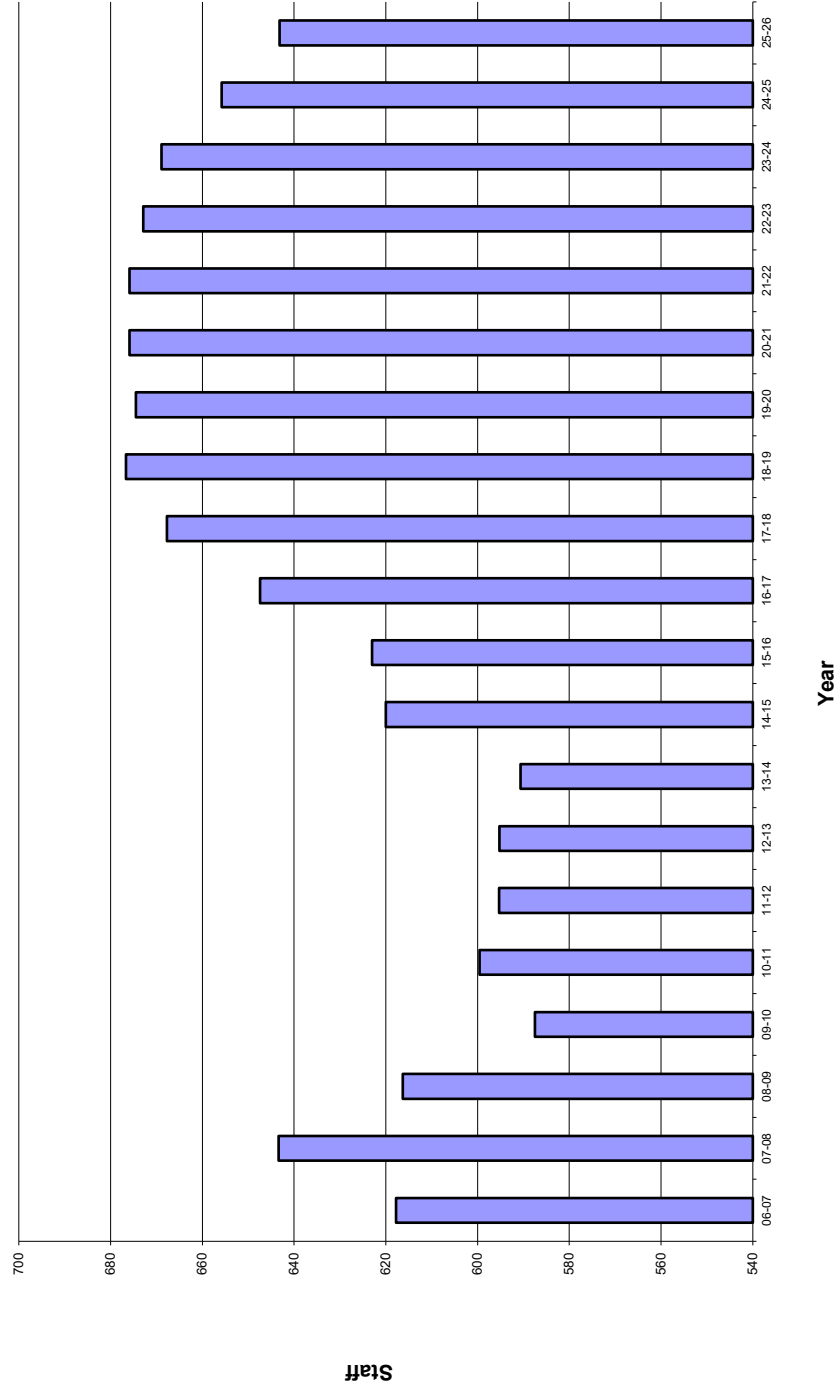
OPEB DEBT SERVICE - FUND 47

		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$1,912,343	\$0	\$0	\$0
009	Fiscal Disparities	\$11,411	\$0	\$0	\$0
092	Interest Income	\$32,413	\$22,736	\$0	\$0
229	Disparity Reduction Agent	\$313	\$0	\$0	\$0
200/300	Other State Revenues	\$10,351	\$0	\$0	\$0
258	Other State Credits	\$0	\$0	\$0	\$0
Total OPEB Debt Service Revenue		\$1,966,831	\$22,736	\$0	\$0
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$1,905,000	\$0	\$0	\$0
720	Interest on Bonds	\$41,910	\$0	\$0	\$0
910	Transfer Out	\$0	\$458,919	\$0	\$0
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total OPEB Debt Service Expenditures		\$1,946,910	\$458,919	\$0	\$0

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



Staff FTE Comparison
July 1, 2025



	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
8/1/2025		\$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
	\$27,585,000	\$2,478,130	\$40,530,000	\$17,712,500	\$88,305,630

**Independent School District 877
Buffalo-Hanover-Montrose Schools
214 First Ave Northeast
Buffalo, MN 55313
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