



Buffalo-Hanover-Montrose Schools
ANNUAL BUDGET
2020-2021

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

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

BUILDING PRINCIPALS

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

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MISSION STATEMENT & OBJECTIVES

MISSION STATEMENT

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

CORE VALUES

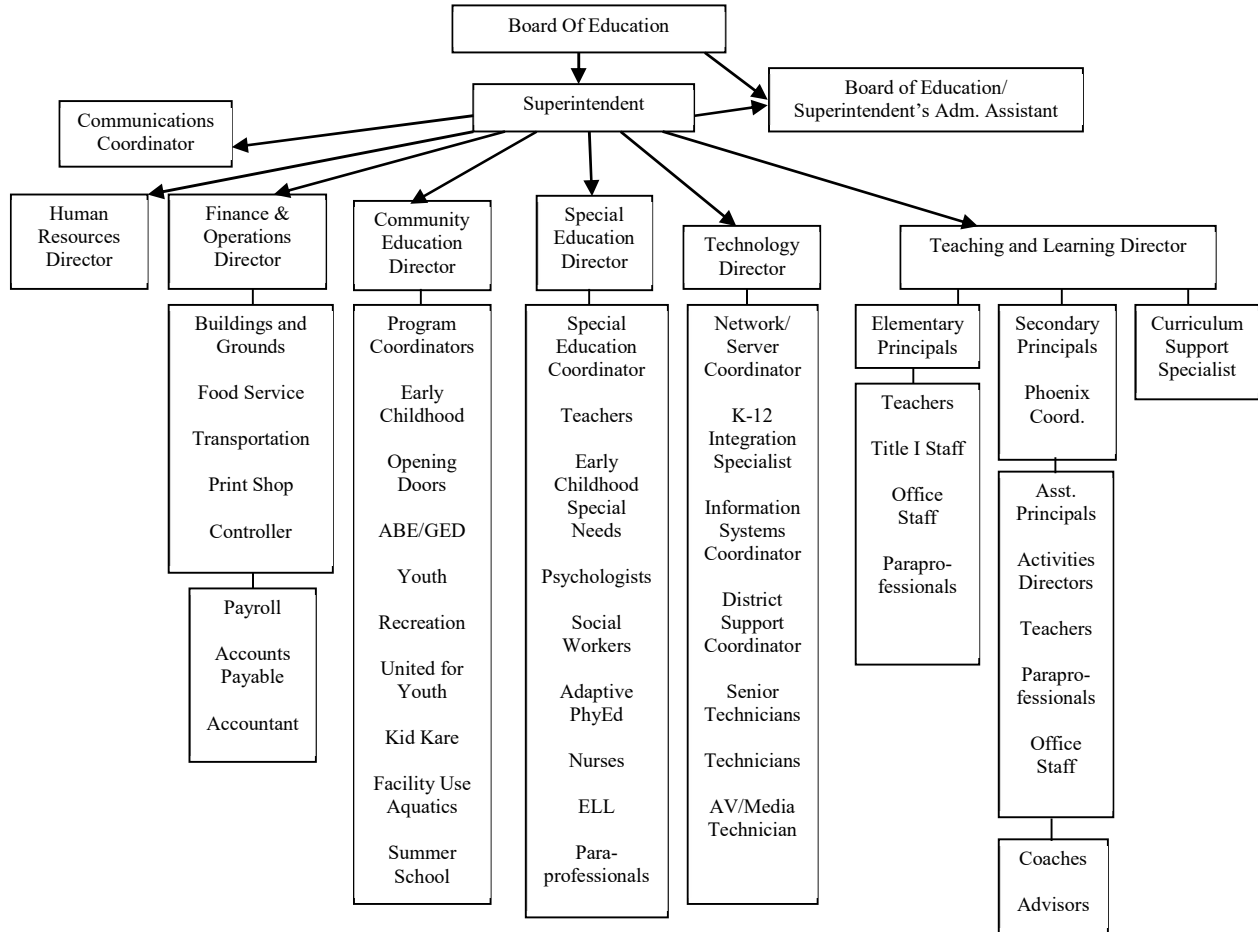
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a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

KEY EXPECTATIONS

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
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ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 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
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BUDGET OVERVIEW

BUDGET TIMELINE

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 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
2020-2021 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 27, 2020, the School Board approved the 2020-2021 budget assumptions for the General Fund. The School Board approved the assumptions in order to build the 2020-2021 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions including the budget modifications are as follows:

- ❑ \$129 increase to the General Education Aid formula (\$6,567 in total) which represents a 2% increase over the prior year
- ❑ \$750 per pupil operating referendum approved in November 2019
- ❑ 4.0% increase in special education revenue
- ❑ Literacy Aid revenue
- ❑ PreK-12 enrollment projection of 5,730 based on November 2019 projection
- ❑ Kindergarten projection assumes 99.5% of the students will attend the full day program
- ❑ Integration and Achievement Revenue
- ❑ OPEB contributions continue in 2020-21
- ❑ Includes Alternative Teacher Development program (QComp/PPD)
- ❑ Full implementation of the Long-Term Facilities Maintenance Program
- ❑ Resets the Superintendent Contingency staffing back to 2.95 FTE to address staffing issues
- ❑ Resets the Special Education Contingency staffing back to 1.0 FTE
- ❑ Continuation of 6.0 FTE for Class Size Reduction-includes Marketing budget and social workers
- ❑ Continuation of 6.0 FTE addition for Location Equity Revenue funding
- ❑ Salary and benefit changes based on settlements in place and market conditions for non-settled contracts
- ❑ Non-Salary, Non-Benefits Costs are estimated to increase at 0-5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ QComp (PPD) continues for 2020-21 assuming matching revenues and expenditures
- ❑ \$259,000 of fund balance assigned for technology to be spent in 2020-21
 - ❑ Full implementation of the Long-Term Facilities Maintenance Program

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

FOOD SERVICE FUND

The budget plan was developed with no changes in regular lunch meal prices. For the 2020-2021 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

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

COMMUNITY SERVICE FUND

On May 11, 2020, the preliminary Community Service budget was presented. Due to the COVID-19 pandemic, programming will be phased in at the beginning of the fiscal year with the intent of being at a similar programming level as the prior year.

HRA TRUST FUND

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

BUILDING CONSTRUCTION FUND

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

General Fund

01 General Fund

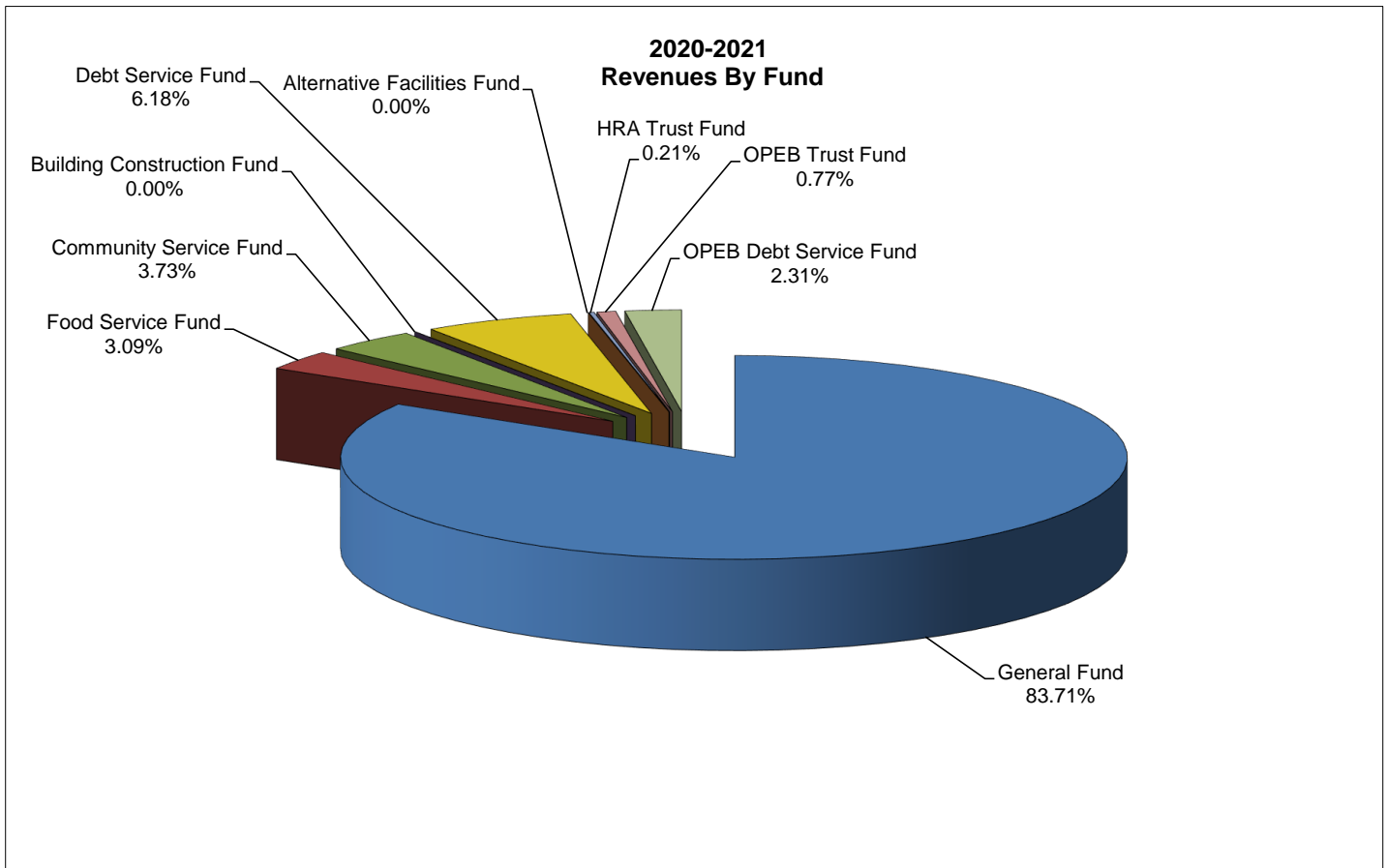
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration;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

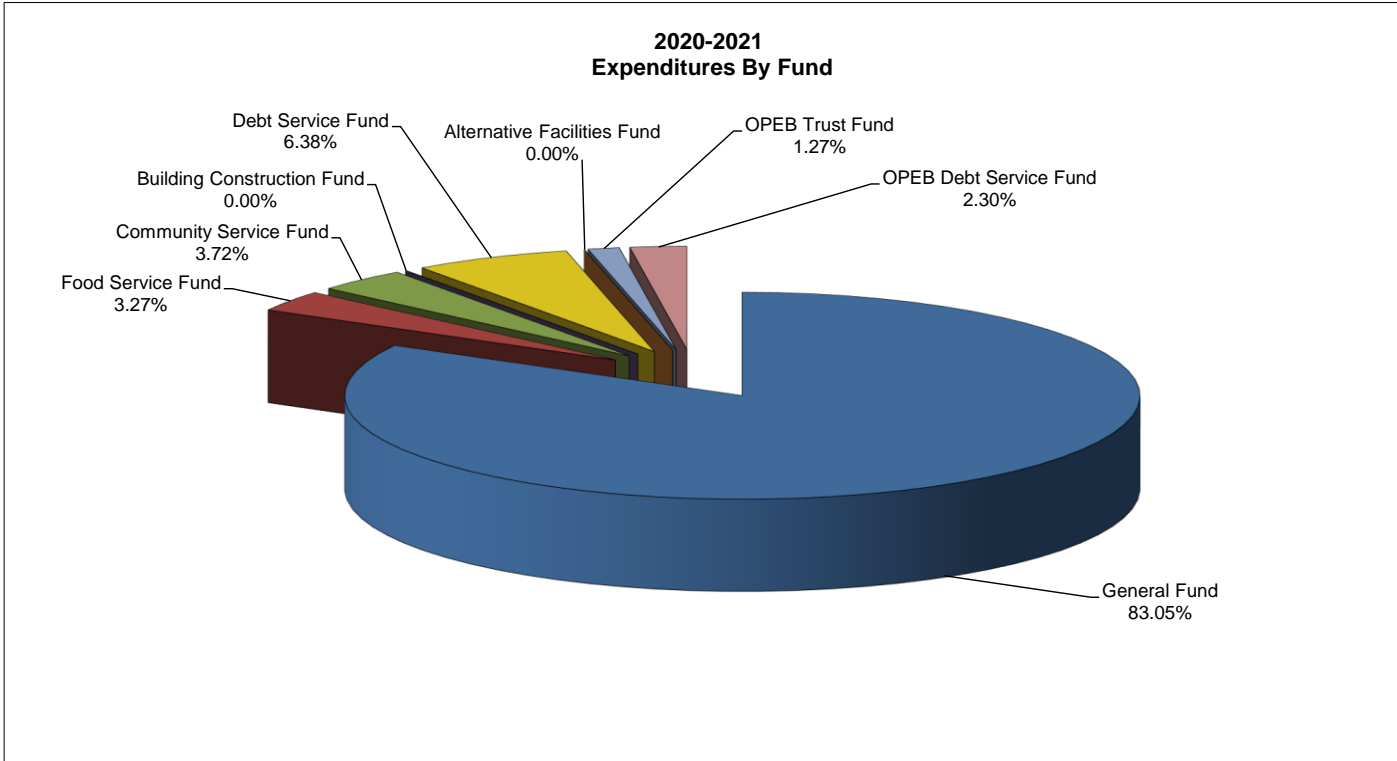
	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund	\$64,371,662	\$67,537,743	\$68,060,841	\$73,922,464
Food Service Fund	\$2,992,989	\$3,060,614	\$3,052,726	\$2,731,184
Community Service Fund	\$3,719,932	\$3,687,297	\$3,369,617	\$3,294,254
Building Construction Fund	\$75,661	\$190,174	(\$30,789)	\$0
Debt Service Fund	\$12,495,625	\$5,505,781	\$5,536,520	\$5,453,077
Alternative Facilities Fund	\$0	\$0	\$0	\$0
HRA Trust Fund	\$284,951	\$240,087	\$212,034	\$189,464
OPEB Trust Fund	\$983,849	\$1,168,781	(\$232,752)	\$679,776
OPEB Debt Service Fund	\$1,280,247	\$2,085,059	\$2,047,529	\$2,036,852
Total	\$86,204,916	\$83,475,536	\$82,015,726	\$88,307,071



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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund	\$65,672,888	\$68,940,964	\$69,421,499	\$72,202,714
Food Service Fund	\$3,078,907	\$2,910,458	\$3,132,128	\$2,846,137
Community Service Fund	\$3,679,357	\$3,444,578	\$3,498,364	\$3,232,988
Building Construction Fund	\$4,213,641	\$1,281,799	\$880,286	\$0
Debt Service Fund	\$6,601,799	\$11,644,271	\$5,571,198	\$5,549,998
Alternative Facilities Fund	\$0	\$0	\$0	\$0
OPEB Trust Fund	\$1,168,134	\$1,119,313	\$976,571	\$1,103,957
OPEB Debt Service Fund	\$1,229,766	\$1,971,835	\$1,986,235	\$1,999,810
Total	\$85,644,492	\$91,313,218	\$85,466,281	\$86,935,604

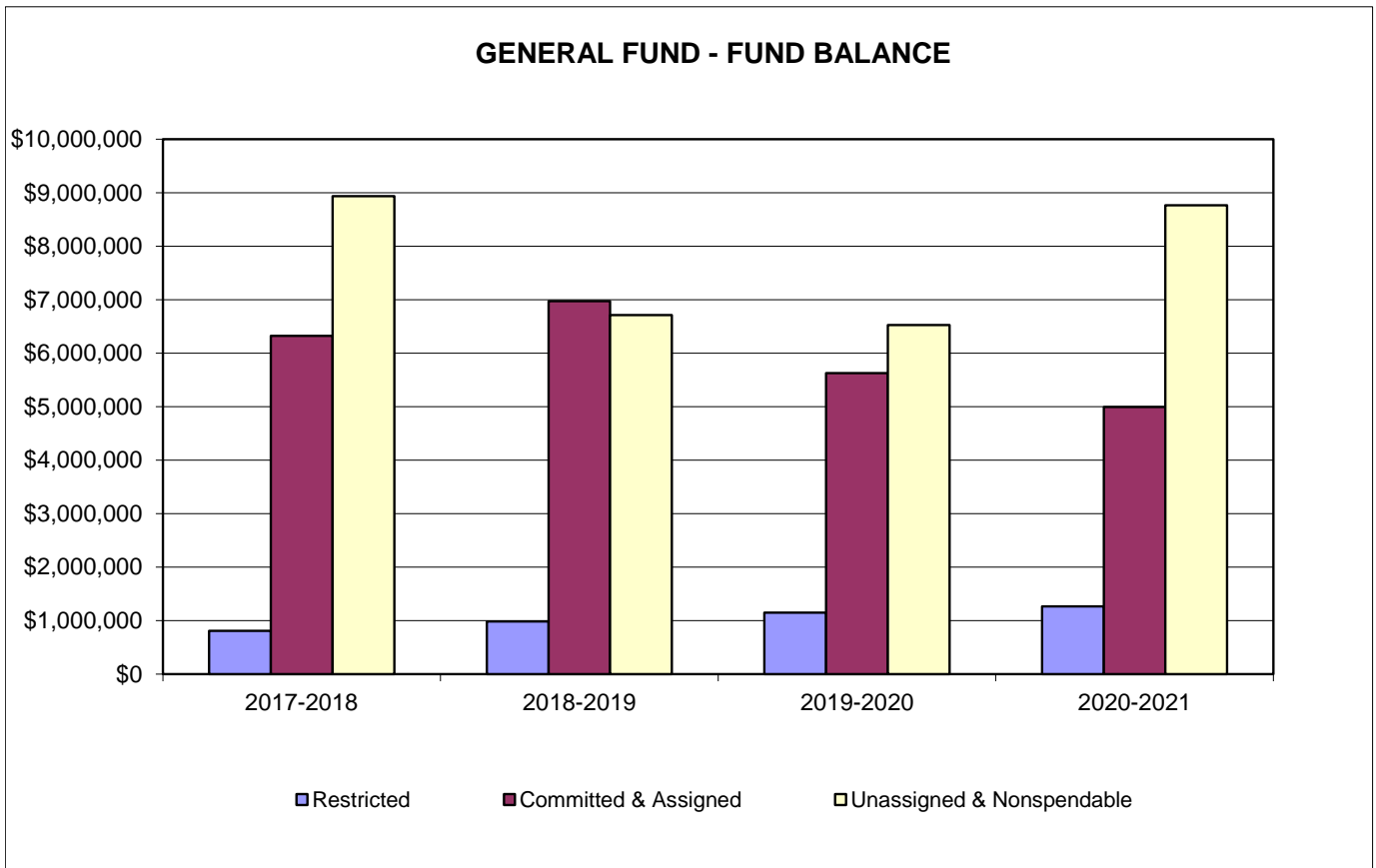


**ISD 877 BUFFALO-HANOVER-MONTROSE
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GENERAL FUND 01 - FUND BALANCE SUMMARY

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Projected	Projected
Fund Balance:				
Restricted	\$810,886	\$982,032	\$1,148,907	\$1,264,268
Committed & Assigned	\$6,324,280	\$6,973,728	\$5,629,529	\$4,995,458
Unassigned & Nonspendable	\$8,934,570	\$6,710,756	\$6,527,421	\$8,765,881
Total Fund Balance	\$16,069,736	\$14,666,516	\$13,305,857	\$15,025,607
Total General Fund Expenditures	\$65,672,888	\$68,940,964	\$69,421,499	\$72,202,714

Unassigned Fund Balance as a % of Total Expenditures	13.60%	9.73%	9.40%	12.14%
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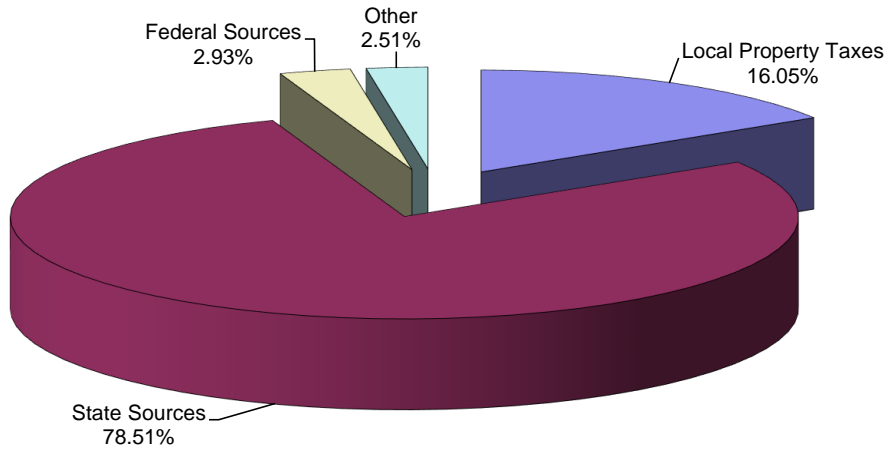


**ISD 877 BUFFALO-HANOVER-MONTROSE
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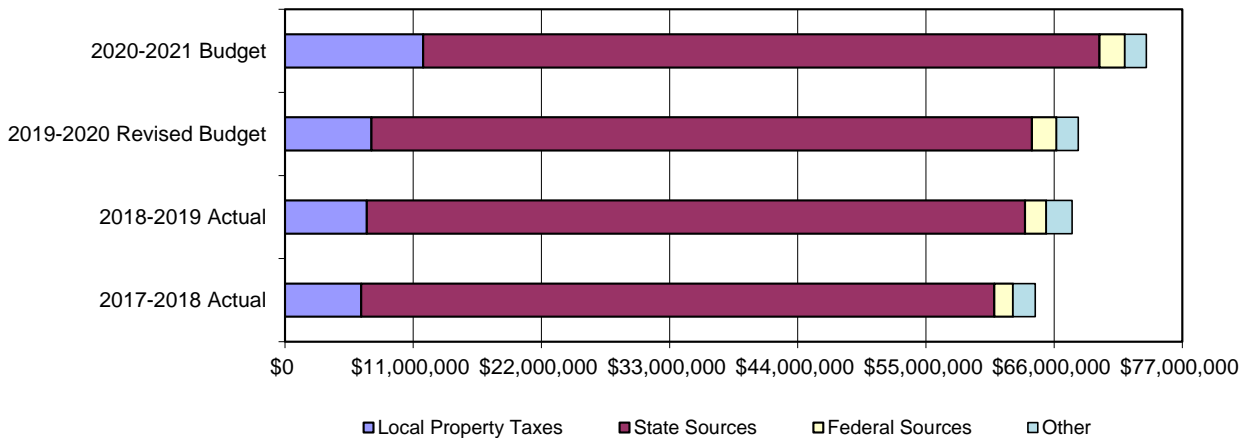
GENERAL FUND 01 - REVENUE SUMMARY

	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget	Amount Change	% Change
Local Property Taxes	\$6,528,647	\$7,016,659	\$7,418,516	\$11,864,957	\$4,446,441	59.94%
State Sources	\$54,339,704	\$56,485,819	\$56,676,566	\$58,036,612	\$1,360,046	2.40%
Federal Sources	\$1,599,381	\$1,809,493	\$2,101,957	\$2,163,388	\$61,431	2.92%
Other	\$1,903,930	\$2,225,772	\$1,863,802	\$1,857,507	(\$6,295)	-0.34%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$64,371,662	\$67,537,743	\$68,060,841	\$73,922,464	\$5,861,623	8.61%

**2020-2021
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$4,039,311	\$4,243,311	\$4,522,277	\$8,773,894
111	Property Taxes - Health & Safety - 05	(\$81,323)	\$0	\$0	\$0
111	Long Term Facilities Maint. Levy - 05	\$1,018,916	\$1,284,103	\$1,372,007	\$1,505,713
302-001	Property Taxes - Lease Levy - 05	\$470,507	\$449,809	\$436,007	\$431,723
335-111	Alt Teaching Q Comp Levy	\$458,314	\$467,945	\$530,130	\$555,178
342-111	Property Taxes - Safe Schools	\$235,458	\$227,795	\$211,365	\$251,719
830-111	Property Taxes - Career Tech	\$166,585	\$161,153	\$147,792	\$147,792
005	Property Taxes - Re-Employment	\$2,352	\$19,413	\$34,219	\$34,219
009	Fiscal Disparities	\$79,733	\$84,998	\$84,998	\$84,998
210	County Apportionment	\$85,563	\$69,721	\$69,721	\$69,721
189	Misc County Tax Revenue	\$53,231	\$8,410	\$10,000	\$10,000
Sub-Total Property Tax & County Revenue		\$6,528,647	\$7,016,658	\$7,418,516	\$11,864,957
Tuition, Fees & Admissions					
211	Parking Fees	\$65,438	\$61,130	\$51,960	\$61,741
202/050/203	Admission & Student Activity Revenue	\$404,145	\$409,136	\$304,464	\$416,777
180	Third Party Billings	\$55,508	\$109,477	\$135,000	\$135,000
Sub-Total Tuition, Fees & Admissions		\$525,091	\$579,743	\$491,424	\$613,518
Other Local Revenue					
130	Interest Revenue	\$232,835	\$349,008	\$174,504	\$87,252
093	Transportation Rent - 05	\$106,600	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$40,516	\$63,464	\$68,365	\$68,365
021	Revenue from Other Districts	\$58,377	\$80,449	\$65,761	\$65,851
022	Reim from Other District for SPED Service	\$0	\$0	\$0	\$5,700
060	Student Activities - 51	\$0	\$0	\$30,000	\$30,000
096/601	Donations	\$45,526	\$81,666	\$75,912	\$75,912
096	Donations - Fund 05	\$2,960	\$1,095	\$2,765	\$2,765
188	Retiree Contributions	\$31,769	\$122,787	\$64,773	\$88,001
610	Sales Tax	\$14,382	\$17,057	\$16,750	\$16,750
099/339	Misc Local Revenue	\$50,270	\$73,384	\$50,279	\$54,332
099	Misc Revenue - 05	\$43,307	\$601	\$0	\$0
099	Student Activities - 09	\$719,013	\$730,825	\$692,091	\$617,883
204	Revenue from Resale/Materials	\$0	\$0	\$298	\$298
205	Shop Receipts	\$18,993	\$15,440	\$18,408	\$18,408
206	Band Receipts	\$2,297	\$2,015	\$3,090	\$3,090
207	Art Receipts	\$0	\$0	\$2,516	\$2,516
209	Home Ec Receipts	\$47	\$0	\$0	\$0
195	Insurance Recovery	\$11,947	\$1,875	\$503	\$503
Sub-Total Other Local Revenue		\$1,378,839	\$1,638,066	\$1,364,415	\$1,236,026

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GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$223,603	\$240,317	\$260,632	\$255,230
211	General Education Aid	\$39,239,626	\$40,242,711	\$40,314,188	\$41,578,952
302-211	Operating Capital	\$464,031	\$468,679	\$463,087	\$458,970
302-211	Operating Capital - 05	\$931,882	\$938,765	\$927,565	\$919,317
306-211	Staff Development	\$782,724	\$803,018	\$804,872	\$793,697
313-211	Integration	\$370,446	\$378,338	\$391,882	\$410,516
317-211	Basic Skills	\$1,028,604	\$1,184,873	\$996,020	\$956,669
330-211	Learning & Development	\$1,256,096	\$1,267,900	\$1,245,690	\$1,241,782
320-300	American Indian Education	\$26,811	\$27,568	\$27,503	\$26,083
335-211	Alt Teaching Q Comp	\$1,048,741	\$1,009,474	\$953,546	\$927,969
388-211	Gifted & Talented	\$82,219	\$82,693	\$81,262	\$81,699
212	Literacy Aid	\$334,388	\$322,882	\$311,127	\$311,127
312	Shared Time	\$4,854	\$9,220	\$6,943	\$6,943
227	Abatement Aid	\$3,635	\$5,124	\$3,116	\$3,116
229	Disparity Reduction	\$511	\$536	\$558	\$558
234	Hmstd Mkt Value Credit	\$20,985	\$21,917	\$20,824	\$20,837
258	Mobile Hmstd Mkt Value Credit	\$0	\$20	\$0	\$0
302-300	Equity Aid - 05	\$28,010	\$19,708	\$19,700	\$19,700
317	Long Term Facilities Maintenance - 05	\$352,089	\$999,913	\$942,207	\$949,224
342-300	Safe Schools	\$0	\$0	\$200,288	\$0
370	District Cooperative Aid	\$108,669	\$87,229	\$144,463	\$111,580
714-300	Deseg Transport	\$123,025	\$93,679	\$97,034	\$97,034
715-300	Integration/Desegregation Transportation	\$0	\$0	\$5,674	\$5,674
720-300	Nonpublic Pupil Transport	\$126,114	\$136,491	\$145,707	\$145,707
830-300	Secondary Vocational Transport	\$92,008	\$60,497	\$47,085	\$49,074
363	Special Education	\$7,472,706	\$7,855,052	\$8,036,378	\$8,435,939
369	Other Revenue from State Agencies	\$1,500	\$0	\$0	\$0
397	TRA Special Funding	\$210,004	\$229,215	\$229,215	\$229,215
399	Other State Aid	\$6,423	\$0	\$0	\$0
Sub-Total State Aids		\$54,339,704	\$56,485,819	\$56,676,566	\$58,036,612

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

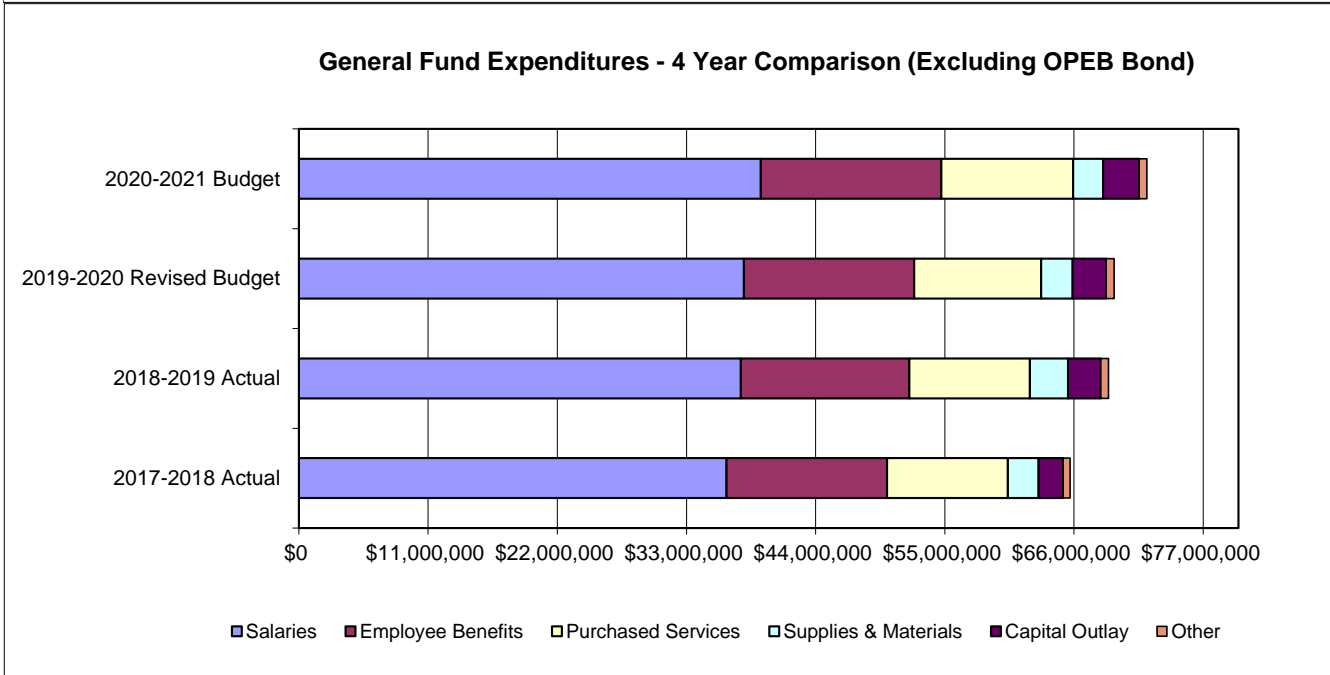
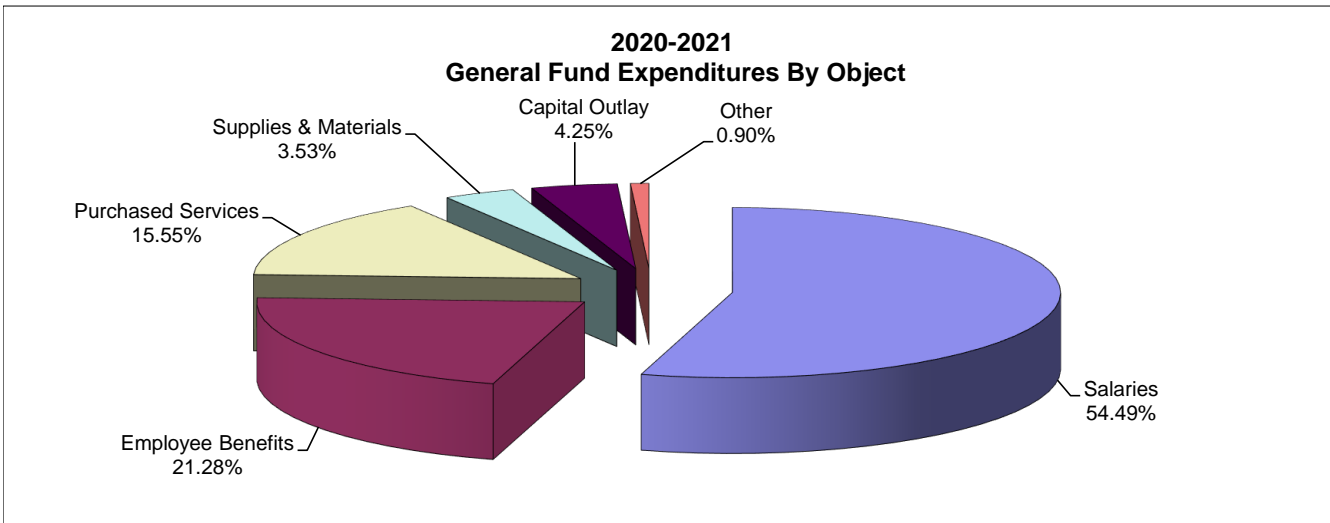
GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$440,892	\$441,661	\$444,234	\$444,282
405	Integration	\$0	\$342,434	\$510,508	\$496,894
414	Title II Part A	\$69,547	\$94,006	\$150,009	\$152,719
417	Title III Part A	\$2,083	\$3,771	\$0	\$0
419	Special Education	\$919,915	\$755,020	\$786,906	\$858,599
420	Special Education - Preschool	\$13,953	\$19,169	\$28,569	\$29,066
421	Special Education - IDEA CSPD	\$0	\$0	\$21,300	\$20,696
422	Special Education - IEIC	\$30,366	\$27,299	\$27,573	\$28,274
425	Special Education - EIS	\$60,000	\$60,000	\$60,000	\$60,000
480-486	Special Education - ARRA	\$0	\$0	\$0	\$0
599	Misc Federal Direct Aid	\$63,338	\$66,133	\$72,858	\$72,858
628	Carl Perkins	(\$713)	\$0	\$0	\$0
152	Education Jobs	\$0	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
Sub-Total Federal Aids		\$1,599,381	\$1,809,493	\$2,101,957	\$2,163,388
Other Financing Sources					
196	Sale of Equipment - 01	\$0	\$0	\$0	\$0
623	Sale of Property - 05	\$0	\$0	\$0	\$0
624	Sale of Equipment - 05	\$0	\$7,964	\$7,963	\$7,963
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$0	\$7,964	\$7,963	\$7,963
Total General Fund Revenue		\$64,371,662	\$67,537,743	\$68,060,841	\$73,922,464

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

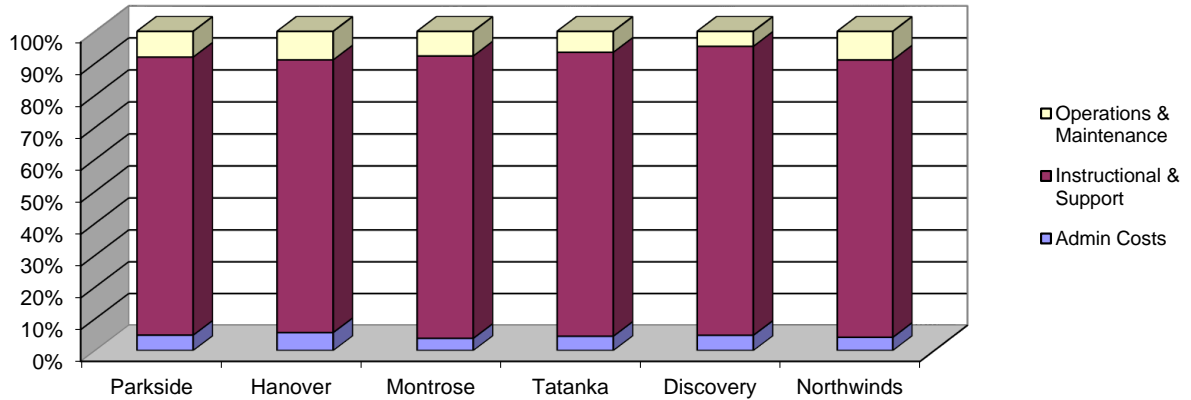
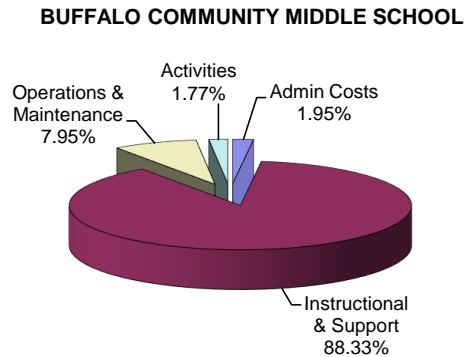
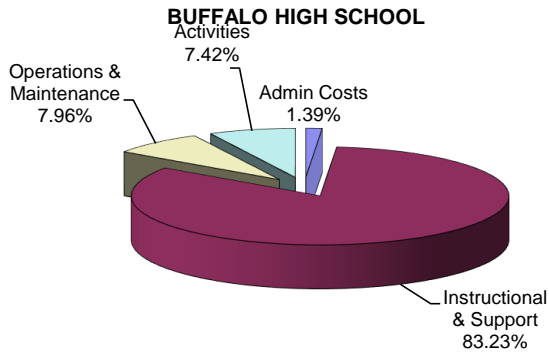
	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget	Amount Change	% Change
Salaries	\$36,416,491	\$37,638,671	\$37,895,640	\$39,341,100	\$1,445,460	3.81%
Employee Benefits	\$13,652,227	\$14,326,980	\$14,490,525	\$15,361,490	\$870,965	6.01%
Purchased Services	\$10,292,695	\$10,272,057	\$10,820,858	\$11,230,376	\$409,518	3.78%
Supplies & Materials	\$2,622,893	\$3,254,715	\$2,675,873	\$2,550,680	(\$125,193)	-4.68%
Capital Outlay	\$2,086,909	\$2,780,454	\$2,849,892	\$3,067,742	\$217,850	7.64%
Other	\$601,673	\$668,087	\$688,711	\$651,326	(\$37,385)	-5.43%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$65,672,888	\$68,940,964	\$69,421,499	\$72,202,714	\$2,781,215	4.01%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$220,851	\$13,216,055	\$1,263,721	\$1,178,290
Buffalo Community Middle School	\$209,058	\$9,480,539	\$853,758	\$189,934
Parkside Elementary	\$195,791	\$3,501,782	\$322,808	
Hanover Elementary	\$195,591	\$2,941,958	\$306,425	
Montrose Elementary				
School of Innovation	\$158,642	\$3,636,891	\$316,157	
Tatanka Elementary				
STEM School	\$195,791	\$3,857,900	\$283,288	
Discovery Elementary	\$98,491	\$1,850,172	\$95,264	
Northwinds Elementary	\$193,047	\$4,018,214	\$412,194	



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$457,879	\$506,312	\$525,190	\$538,330	\$13,140
Managerial Salaries	\$122,971	\$126,311	\$128,460	\$131,670	\$3,210
Certified Salaries	\$6,694,426	\$6,950,639	\$6,875,555	\$7,112,227	\$236,672
Classified Salaries	\$1,417,477	\$1,406,927	\$1,391,011	\$1,568,110	\$177,099
Other Salaries	\$1,021,503	\$1,104,800	\$1,057,536	\$1,090,240	\$32,704
Employee Benefits	\$3,486,102	\$3,675,214	\$3,636,584	\$3,879,869	\$243,285
Supplies & Materials	\$389,597	\$371,592	\$308,057	\$293,129	(\$14,928)
Tuition	\$240,150	\$227,155	\$260,000	\$260,000	\$0
Equipment	\$9,537	\$5,179	\$15,305	\$41,047	\$25,742
All Others	\$1,116,279	\$1,020,692	\$908,671	\$964,295	\$55,624
Total Expenditures	\$14,955,921	\$15,394,821	\$15,106,369	\$15,878,917	\$772,548

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	104.83	103.98	(0.85)
Classified	56.37	54.23	(2.14)
Total FTE's	166.20	163.21	(2.99)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$377,391	\$382,596	\$390,740	\$400,510	\$9,770
Certified Salaries	\$5,191,774	\$5,250,239	\$5,195,687	\$5,358,626	\$162,939
Classified Salaries	\$953,638	\$897,425	\$892,270	\$892,910	\$640
Other Salaries	\$449,945	\$461,230	\$456,706	\$481,557	\$24,851
Employee Benefits	\$2,570,705	\$2,602,540	\$2,598,274	\$2,732,385	\$134,111
Supplies & Materials	\$191,089	\$150,731	\$125,993	\$119,230	(\$6,763)
Equipment	\$19,950	\$1,046	\$69,600	\$109,893	\$40,293
All Others & Targ Serv	\$672,699	\$657,945	\$614,128	\$638,178	\$24,050
Total Expenditures	\$10,427,191	\$10,403,752	\$10,343,398	\$10,733,289	\$389,891

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	76.32	79.18	2.86
Classified	40.00	38.10	(1.90)
Total FTE's	119.32	120.28	0.96

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$129,124	\$132,136	\$134,400	\$137,760	\$3,360
Certified Salaries	\$1,821,931	\$1,836,940	\$1,825,134	\$1,864,845	\$39,711
Classified Salaries	\$514,191	\$510,967	\$537,500	\$544,390	\$6,890
Other Salaries	\$197,166	\$199,092	\$207,014	\$169,957	(\$37,057)
Employee Benefits	\$988,381	\$1,028,138	\$1,070,695	\$1,089,324	\$18,629
Supplies & Materials	\$46,350	\$40,303	\$28,751	\$29,514	\$763
Equipment	\$1,116	\$0	\$12,956	\$21,949	\$8,993
All Others & Targ Serv	\$155,648	\$155,419	\$154,721	\$162,642	\$7,921
Total Expenditures	\$3,853,907	\$3,902,995	\$3,971,171	\$4,020,381	\$49,210

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	30.04	29.76	(0.28)
Classified	25.46	23.27	(2.19)
Total FTE's	56.50	54.03	(2.47)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$123,561	\$129,136	\$133,400	\$136,740	\$3,340
Certified Salaries	\$1,783,848	\$1,737,239	\$1,609,629	\$1,665,459	\$55,830
Classified Salaries	\$334,130	\$365,318	\$395,780	\$406,730	\$10,950
Other Salaries	\$174,428	\$160,156	\$155,675	\$158,886	\$3,211
Employee Benefits	\$840,676	\$858,059	\$863,915	\$900,099	\$36,184
Supplies & Materials	\$50,188	\$166,468	\$25,098	\$24,554	(\$544)
Equipment	\$2,183	\$3,170	\$19,700	\$26,500	\$6,800
All Others	\$148,452	\$127,326	\$120,213	\$125,006	\$4,793
Total Expenditures	\$3,457,466	\$3,546,872	\$3,323,410	\$3,443,974	\$120,564

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	24.21	24.50	0.29
Classified	12.32	13.10	0.78
Total FTE's	37.53	38.60	1.07

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$128,666	\$131,136	\$133,400	\$136,740	\$3,340
Certified Salaries	\$1,429,708	\$1,579,295	\$1,545,520	\$1,744,553	\$199,033
Classified Salaries	\$427,270	\$430,356	\$467,180	\$482,600	\$15,420
Other Salaries	\$90,825	\$127,890	\$187,586	\$204,555	\$16,969
Employee Benefits	\$768,513	\$878,765	\$925,759	\$1,021,457	\$95,698
Supplies & Materials	\$73,017	\$204,536	\$74,448	\$94,176	\$19,728
Equipment	\$0	\$131,080	\$89,555	\$98,544	\$8,989
All Others/MEEC	\$151,315	\$259,807	\$416,478	\$329,065	(\$87,413)
Total Expenditures	\$3,069,314	\$3,742,865	\$3,839,926	\$4,111,690	\$271,764

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	25.24	26.39	1.15
Classified	16.43	17.08	0.65
Total FTE's	42.67	44.47	1.80

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$129,124	\$132,136	\$134,400	\$137,760	\$3,360
Certified Salaries	\$1,915,488	\$2,054,349	\$2,124,614	\$2,156,689	\$32,075
Classified Salaries	\$475,223	\$480,185	\$540,120	\$524,990	(\$15,130)
Other Salaries	\$144,256	\$140,403	\$149,294	\$155,377	\$6,083
Employee Benefits	\$1,000,102	\$1,079,129	\$1,113,100	\$1,151,273	\$38,173
Supplies & Materials	\$96,188	\$198,363	\$48,551	\$48,704	\$153
Equipment	\$2,902	\$856	\$5,000	\$14,137	\$9,137
All Others & Targ Serv	\$136,656	\$143,094	\$140,624	\$148,049	\$7,425
Total Expenditures	\$3,899,939	\$4,228,515	\$4,255,703	\$4,336,979	\$81,276

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	33.62	33.91	0.29
Classified	20.98	19.33	(1.65)
Total FTE's	55.60	54.24	(1.36)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$63,457	\$65,568	\$66,700	\$68,370	\$1,670
Certified Salaries	\$938,553	\$939,894	\$986,464	\$1,040,624	\$54,160
Classified Salaries	\$183,351	\$203,507	\$213,630	\$220,050	\$6,420
Other Salaries	\$37,540	\$40,529	\$48,349	\$37,209	(\$11,140)
Employee Benefits	\$482,188	\$512,422	\$555,589	\$573,715	\$18,126
Supplies & Materials	\$19,677	\$30,475	\$26,513	\$24,165	(\$2,348)
Equipment	\$107	\$393	\$1,750	\$10,750	\$9,000
All Others & Targ Serv	\$78,057	\$66,313	\$65,640	\$69,044	\$3,404
Total Expenditures	\$1,802,930	\$1,859,101	\$1,964,635	\$2,043,927	\$79,292

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	15.50	15.53	0.03
Classified	11.37	11.05	(0.32)
Total FTE's	27.37	27.08	(0.29)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

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

Expenditures	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Executive Salaries	\$126,915	\$132,037	\$131,400	\$134,690	\$3,290
Certified Salaries	\$2,106,626	\$2,195,009	\$2,113,304	\$2,147,414	\$34,110
Classified Salaries	\$559,627	\$581,824	\$629,690	\$642,755	\$13,065
Other Salaries	\$179,047	\$186,093	\$241,030	\$249,248	\$8,218
Employee Benefits	\$1,068,585	\$1,105,558	\$1,112,949	\$1,158,456	\$45,507
Supplies & Materials	\$68,889	\$190,780	\$45,919	\$50,199	\$4,280
Equipment	\$3,348	\$6,331	\$5,315	\$9,242	\$3,927
All Others & Targ Serv	\$201,296	\$218,162	\$221,608	\$231,451	\$9,843
Total Expenditures	\$4,314,333	\$4,615,794	\$4,501,215	\$4,623,455	\$122,240

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	32.57	30.91	(1.66)
Classified	22.71	23.52	0.81
Total FTE's	56.28	55.43	(0.85)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$138,116	\$159,584	\$186,592	\$190,883
150	Legal	\$31,880	\$28,694	\$40,000	\$40,000
160	Personnel	\$280,535	\$307,381	\$303,915	\$310,989
251	Board of Education	\$45,991	\$49,423	\$56,853	\$56,948
252	Superintendent & Elections	\$367,226	\$377,202	\$407,625	\$392,105
256	Business Office	\$697,428	\$713,119	\$769,856	\$797,603
	Sub-Total District Wide	\$1,561,176	\$1,635,403	\$1,764,841	\$1,788,528
Operation & Maintenance of Plant					
002-006	Salaries - Custodial	\$275,038	\$290,897	\$287,899	\$308,120
111	Telephone	\$69,172	\$67,157	\$68,500	\$30,104
113/143	Travel & Training	\$599	\$1,585	\$6,120	\$6,120
131	Snow Removal	\$59,454	\$78,059	\$50,000	\$54,684
110/204	Custodian Supplies	\$4,120	\$319	\$10,670	\$10,670
211/212	Fuel	\$18,984	\$7,402	\$7,402	\$8,068
041-295	Benefits - Custodial	\$116,339	\$127,143	\$129,219	\$136,599
306	Miscellaneous Expenses	\$1,453	\$2,014	\$3,060	\$3,060
300-303	Care & Upkeep Buildings	\$11,079	\$4,249	\$16,830	\$16,830
257	Mail Room	\$32,924	\$26,137	\$40,431	\$32,406
277	Warehouse	(\$5,289)	\$11,023	\$38,377	\$38,810
281	Laundry	\$14,084	\$6,556	\$2,250	\$2,250
620	A-V Repair	\$1,871	\$2,978	\$4,000	\$4,000
	District Operations of Plant	\$234,047	\$258,150	\$270,146	\$285,792
	Sub-Total Ops & Maint of Plant	\$833,875	\$883,669	\$934,904	\$937,513
Transportation					
000	Transportation Program	\$168,226	\$169,076	\$139,618	\$140,683
713	Open Enrollment Transportation	\$17,950	\$51,906	\$51,906	\$51,906
714/715	Integration District Transportation	\$134,233	\$158,233	\$147,112	\$147,112
716	Noon Kindergarten	\$0	\$0	\$0	\$0
720/721	Regular Transportation	\$2,088,362	\$2,039,047	\$2,172,606	\$2,220,103
720	Regular Transportation - Fuel	(\$40,039)	(\$36,398)	(\$35,000)	(\$35,000)
723	Special Ed Transportation	\$2,582,706	\$2,967,808	\$3,146,846	\$3,186,952
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$123,211	\$64,863	\$71,331	\$58,202
728	Special Transportation	\$128,668	\$46,211	\$46,211	\$46,211
733	Non-Authorized	\$23,522	\$40,770	\$40,614	\$40,614
737/739	Non-Resident/Low Income	\$0	\$0	\$0	\$0
	Sub-Total Transportation	\$5,226,839	\$5,501,516	\$5,781,244	\$5,856,783

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$14,400	\$44,066	\$56,886	\$53,180
402	Mild Moderate Handicapped	\$12	\$64,453	\$44,316	\$43,002
403	Moderate Severe Handicapped	\$454	\$51,667	\$107,988	\$112,576
404	Physically Impaired	\$519,794	\$503,466	\$522,248	\$545,630
405	Deaf	\$119,352	\$119,881	\$127,630	\$132,477
406	Visually Impaired	\$60,948	\$14,694	\$14,375	\$14,375
407	Learning Disabilities	\$0	\$0	\$5,764	\$0
408	EBD	\$110,841	\$111,812	\$114,069	\$117,319
410	Other Health Disabilities	\$0	\$13,240	\$6,000	\$6,000
411	Autism	\$184,506	\$217,645	\$171,353	\$177,806
412	Developmentally Delayed	\$1,982	\$1,978	\$2,361	\$2,361
416	Severely Multiply Impaired	\$63,588	\$52,712	\$11,000	\$11,000
419	Special Ed. Administration	\$184,101	\$188,849	\$213,796	\$219,821
420-422	Special Ed Support	\$386,627	\$429,840	\$449,531	\$513,255
425	General Special Ed	\$115,704	\$109,054	\$64,208	\$77,001
430	Special Ed - IDEA CSPD	\$0	\$0	\$21,300	\$20,696
500-317	ECSE Limited English	\$10,031	\$277	\$277	\$277
500-401	ECSE Speech	\$410,748	\$199,431	\$226,004	\$244,484
500-412	ECSE Early Childhood	\$1,087,648	\$1,311,696	\$1,310,509	\$1,432,737
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$170	\$0	\$2,200	\$2,200
085	PRIDE	\$386,466	\$407,815	\$413,796	\$420,544
998	Tuition - Other Districts	\$329,215	\$287,490	\$273,758	\$273,758
	Sub-Total Special Education	\$3,986,587	\$4,130,066	\$4,159,369	\$4,420,499

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Instructional Support					
212	Substitutes - Secondary	\$2,647	\$1,512	\$1,127	\$1,382
009/260	Substitutes - Elementary	\$0	\$0	\$0	\$0
211/260	DW Professional Fees	\$265,325	\$402,293	\$393,408	\$525,466
600/601	Extended School Year	\$127,359	\$200,330	\$223,130	\$239,181
224	Staff Development	\$257,321	\$254,834	\$226,695	\$229,750
225	Instructional Improvement	\$219,847	\$276,042	\$171,003	\$174,387
228	Instructional Administration	\$241,068	\$228,747	\$251,438	\$259,195
259	Data Processing	\$127,996	\$133,215	\$135,905	\$140,755
284	Print Shop	\$76,294	\$77,669	\$87,407	\$90,180
315	Integration	\$223,709	\$265,156	\$322,354	\$384,567
318	Incentive	\$0	\$5,908	\$3,178	\$436
399	Carl Perkins	\$0	\$0	\$0	\$0
640	Autism Grant	\$583,896	\$684,462	\$696,439	\$729,405
680	Technology	\$374,376	\$394,938	\$708,191	\$876,013
570	Gifted Education	\$114,209	\$116,246	\$61,475	\$63,162
730	Psychologist - Salary & Benefits	\$10,900	\$9,170	\$29,575	\$31,330
740	Attendance & Soc Worker	\$0	\$32,413	\$0	\$0
132	Tuition - Vocational Center	\$537,276	\$510,944	\$509,942	\$484,405
211-144	Tuition - Vocational-Alternate	\$182,711	\$204,046	\$181,052	\$179,871
213-144	Tuition - WTC Targeted Services	\$10,042	\$9,871	\$12,217	\$9,681
401	Title I	\$3,717	\$1,796	\$18,038	\$10,000
414	Title II	\$69,548	\$94,006	\$149,515	\$152,719
417	Title III	\$2,083	\$3,772	\$0	\$0
Sub-Total Instructional Support		\$3,430,324	\$3,907,370	\$4,182,089	\$4,581,885

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$205,346	\$211,799	\$213,107	\$220,851
210	Secondary - Other	\$370,436	\$496,362	\$621,247	\$648,580
211/212	All Instructional Programs & Subs	\$722,963	\$830,237	\$703,803	\$751,715
044	Workers Compensation	\$64,001	\$42,885	\$54,205	\$56,245
126	Reading	\$93,589	\$93,404	\$118,885	\$124,057
202	Guidance Services	\$516,233	\$520,294	\$497,037	\$506,131
219	LEP	\$30,519	\$51,099	\$53,089	\$53,948
221	Homebound	\$2,924	\$2,646	\$3,343	\$3,349
224	Staff Development	\$165,367	\$157,822	\$213,909	\$173,823
226	Library	\$78,385	\$74,704	\$71,666	\$73,478
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$55,036	\$9,622	\$5,864	\$5,910
242	Wright Choice	\$180,088	\$167,917	\$181,016	\$194,882
275	Operation of Plant	\$1,144,276	\$1,083,751	\$1,011,439	\$1,263,721
300	Language Arts	\$1,031,958	\$1,068,930	\$1,077,404	\$1,202,291
315	Integration	\$145,595	\$163,569	\$156,949	\$38,366
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$85,415	\$95,230	\$82,498	\$87,052
352	German	\$86,723	\$92,145	\$120,850	\$124,336
353	Spanish	\$337,127	\$341,635	\$269,602	\$282,108
380	Special Needs	\$141,600	\$124,896	\$129,684	\$135,908
400	Mathematics	\$844,961	\$867,558	\$867,913	\$906,151
401	Speech Therapy	\$107,690	\$2,076	\$9,607	\$9,905
402	Mild Moderate Handicapped	\$232,361	\$215,206	\$248,328	\$259,084
403	Moderate Severe Handicapped	\$42,117	\$68,675	\$71,938	\$74,961
404	Physically Impaired	\$49,646	\$59,210	\$63,439	\$63,935
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$250,885	\$280,792	\$274,510	\$283,380
408	EBD	\$414,145	\$405,915	\$329,980	\$334,710
410	Other Health Disabilities	\$267,611	\$268,442	\$236,923	\$242,977
411	Autism	\$262,932	\$343,309	\$330,746	\$328,658
416	Severely Multiply Impaired	\$113,735	\$141,946	\$153,834	\$159,557
420-425	Special Ed Support & ARRA	\$242,118	\$232,563	\$257,404	\$253,006
448	AVID	(\$159)	\$407	\$942	\$942
449	Magnet Art School	\$7,066	\$10,003	\$31,187	\$26,930
452	Art	\$367,127	\$361,031	\$260,225	\$264,349
453	Art Resale	\$1,582	\$2,516	\$2,516	\$2,516
454	Vocal Music	\$108,606	\$65,468	\$71,130	\$74,101

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$223,689	\$267,284	\$275,436	\$286,374
457	Band Resale	\$1,585	\$3,052	\$3,052	\$3,052
459	Orchestra	\$42,718	\$1,670	\$2,798	\$2,798
460	Dance	\$572	\$140	\$458	\$458
503/505	Phy Ed & Health	\$599,270	\$612,722	\$578,243	\$662,748
550	Social Studies	\$944,460	\$987,379	\$1,016,550	\$1,083,317
600	Natural Science	\$873,172	\$875,145	\$892,658	\$927,575
601	College in School	\$252,230	\$231,405	\$268,511	\$265,352
605	General Instructional	\$4,406	\$2,868	\$2,868	\$2,868
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$206,119	\$227,426	\$225,526	\$258,666
652	Business Education	\$373,761	\$387,154	\$372,962	\$391,125
680	Technology	\$73,366	\$73,201	\$74,908	\$101,052
700	Industrial Arts	\$323,474	\$326,009	\$334,622	\$346,021
712	Agriculture	\$122,370	\$134,794	\$157,034	\$161,830
716	Home Economics	\$146,465	\$164,976	\$65,208	\$67,996
717	Industrial Arts Resale	\$12,153	\$12,695	\$12,695	\$12,695
720	Health Services	\$83,557	\$92,444	\$90,714	\$91,049
730	Psychologists	\$94,729	\$95,399	\$110,904	\$114,717
740	Social Workers	\$143,074	\$146,319	\$138,480	\$144,929
790	Safe Schools Officer	\$41,617	\$42,519	\$45,229	\$46,133
800	Athletics & Activities	\$1,186,568	\$1,275,240	\$1,155,555	\$1,178,290
045	Phoenix Learning Center	\$436,562	\$480,916	\$485,739	\$497,959
	Sub-Total High School	\$14,955,921	\$15,394,821	\$15,106,369	\$15,878,917

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$190,168	\$195,767	\$201,524	\$209,058
210	Secondary - Other	\$221,044	\$212,538	\$230,098	\$247,050
211/212	All Instructional Programs & Subs	\$721,576	\$648,166	\$672,171	\$660,383
044	Workers Compensation	\$52,120	\$34,926	\$44,143	\$45,805
006	Sixth Grade	\$1,276,864	\$1,302,330	\$1,218,941	\$1,303,691
008	WEB	\$1,563	\$2,818	\$2,800	\$3,000
126	Reading	\$16,338	\$16,159	\$17,496	\$17,436
202	Guidance Services	\$327,164	\$318,557	\$329,845	\$335,488
219	LEP	\$40,301	\$30,904	\$52,312	\$53,790
221	Homebound	\$1,324	\$1,405	\$0	\$0
224	Staff Development	\$129,019	\$128,614	\$148,508	\$123,649
226	Library	\$14,168	\$11,351	\$6,300	\$61,880
229	Curriculum Development	\$40,077	\$9,020	\$4,443	\$4,530
275	Operation of Plant	\$890,287	\$852,177	\$815,411	\$853,758
300	Language Arts	\$655,713	\$674,103	\$632,802	\$635,287
315	Integration	\$44,954	\$33,373	\$31,658	\$33,496
350	Foreign Language	\$0	\$26,312	\$11,987	\$12,392
400	Mathematics	\$559,222	\$675,315	\$611,104	\$655,394
401	Speech Therapy	\$68,207	\$44,634	\$45,555	\$46,704
402	Mild Moderate Handicapped	\$82,999	\$153,654	\$102,794	\$65,647
403	Moderate Severe Handicapped	\$194,229	\$98,059	\$104,948	\$109,136
404	Physically Impaired	\$34,202	\$33,077	\$36,148	\$37,493
407	Learning Disabilities	\$570,518	\$574,698	\$564,086	\$579,305
408	EBD	\$291,268	\$238,619	\$241,081	\$248,441
410	Other Health Disabilities	\$182,933	\$161,269	\$209,392	\$216,580
411	Autism	\$254,253	\$275,049	\$280,551	\$274,613
416	Severely Multiply Impaired	\$18,490	\$0	\$0	\$0
420-425	Special Ed Support	\$95,618	\$70,728	\$73,328	\$75,530
452	Art	\$133,967	\$139,959	\$177,797	\$183,995
454	Vocal Music	\$194,363	\$179,669	\$185,679	\$192,482
455	Instructional Music	\$277,101	\$298,911	\$299,126	\$307,011
456	General Music	\$1,230	\$55	\$900	\$0
457	Band Resale	\$253	\$38	\$38	\$38
503/505	Phy Ed & Health	\$508,424	\$551,535	\$534,777	\$562,740
550	Social Studies	\$483,512	\$505,306	\$523,413	\$541,425
570	Gifted Education/Quest Program	\$178,800	\$166,510	\$145,400	\$151,677
600	Natural Science	\$554,622	\$576,292	\$591,310	\$609,799
605	General Instructional	\$3,236	\$649	\$648	\$648
640	Professional Development	\$148,597	\$157,406	\$163,301	\$186,148

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$81,036	\$86,494	\$88,953	\$111,023
700	Industrial Arts	\$180,330	\$184,726	\$189,578	\$198,661
716	Home Economics	\$140,166	\$149,253	\$147,657	\$154,128
717	Industrial Arts Resale	\$2,718	\$5,713	\$5,713	\$5,713
720	Health Services	\$113,024	\$121,883	\$125,372	\$129,213
730	Psychologists	\$96,647	\$104,081	\$104,377	\$110,931
740	Social Workers	\$124,563	\$134,170	\$148,719	\$153,071
790	Safe Schools Officer	\$27,745	\$28,346	\$30,152	\$30,756
800	Athletics & Activities	\$197,608	\$184,986	\$186,710	\$189,934
	Targeted Services	\$4,630	\$4,148	\$4,352	\$4,360
	Sub-Total Middle School	\$10,427,191	\$10,403,752	\$10,343,398	\$10,733,289

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$179,200	\$184,174	\$188,904	\$195,791
260/009	All Instructional Programs & Subs	\$204,465	\$197,650	\$206,580	\$202,506
044	Workers Compensation	\$18,953	\$12,700	\$16,052	\$16,656
	Salaries/Benefits K-5	\$1,308,921	\$1,348,435	\$1,452,096	\$1,455,422
007	Kindergarten Supplies	\$334	\$228	\$600	\$600
113	Travel	\$1,685	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$3,875	\$1,200	\$1,540
201	Grade Level Supplies	\$2,269	\$2,157	\$2,200	\$2,400
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$833	\$1,264	\$1,000	\$1,600
210	Social Studies Supplies	\$788	\$882	\$1,000	\$1,000
211	Natural Science Supplies	\$402	\$577	\$600	\$600
216	Title I & Title I ARRA	\$142,309	\$164,341	\$153,954	\$158,866
217	Basic Skills	\$95,740	\$97,866	\$93,743	\$97,071
219	LEP	\$53,682	\$22,436	\$31,249	\$32,532
221	Homebound	\$1,231	\$0	\$0	\$0
224	Staff Development	\$34,936	\$40,017	\$47,643	\$38,605
226	Library	\$116,999	\$111,701	\$112,516	\$65,741
227	Audio Visual Supplies	\$741	\$796	\$500	\$0
240	Safety Patrol	\$1,028	\$932	\$821	\$711
275	Operation of Plant	\$295,899	\$289,598	\$308,512	\$322,808
401	Speech Therapy	\$112,244	\$47,663	\$72,416	\$74,413
402	Mild Moderate Handicapped	\$44,556	\$20,941	\$29,833	\$30,929
407	Learning Disabilities	\$109,522	\$154,912	\$155,590	\$162,872
408	EBD	\$175,693	\$225,381	\$258,199	\$270,734
410	Other Health Disabilities	\$61,217	\$47,761	\$48,353	\$50,341
411	Autism	\$324,969	\$328,584	\$272,725	\$282,675
412	Early Childhood	\$2,158	\$0	\$0	\$0
420-422	Special Ed Support	\$23,406	\$49,772	\$54,695	\$56,103
456	General Music	\$102,594	\$72,494	\$68,840	\$77,686
503/505	Phy Ed & Health	\$98,742	\$100,283	\$56,893	\$59,870
570	Gifted Education	\$163,441	\$175,786	\$183,398	\$194,723
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$84,668	\$86,573	\$61,710	\$63,886
730	Psychologists	\$49,160	\$49,940	\$48,617	\$50,673
740	Social Workers	\$39,655	\$61,382	\$38,987	\$40,282
	Targeted Services	\$1,467	\$1,894	\$1,745	\$1,745
	Sub-Total Parkside	\$3,853,907	\$3,902,995	\$3,971,171	\$4,020,381

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$172,456	\$181,651	\$188,930	\$195,591
260/009	All Instructional Programs & Subs	\$211,983	\$250,286	\$243,844	\$248,013
044	Workers Compensation	\$18,953	\$12,700	\$16,052	\$16,656
	Salaries/Benefits K-5	\$1,880,739	\$1,825,363	\$1,673,255	\$1,738,861
007	Kindergarten Supplies	\$0	\$102	\$0	\$0
113	Travel	\$0	\$0	\$288	\$288
201	Communication Skills Supplies	\$0	\$9,577	\$5,000	\$2,500
202	Mathematics Supplies	\$0	\$0	\$0	\$0
210	Social Studies Supplies	\$0	\$0	\$0	\$0
211	Natural Science Supplies	\$1,180	\$1,209	\$1,500	\$1,500
217	Basic Skills	\$107,021	\$102,080	\$99,722	\$103,149
219	LEP	\$18,524	\$16,713	\$28,702	\$29,477
224	Staff Development	\$49,898	\$51,501	\$55,530	\$52,483
226	Library	\$101,535	\$97,619	\$86,361	\$90,499
227	Audio Visual Supplies	\$2,525	\$891	\$1,500	\$1,000
229	Curriculum Development	\$12,908	\$110,364	\$1,439	\$1,395
275	Operation of Plant	\$264,268	\$243,584	\$294,086	\$306,425
401	Speech Therapy	\$53,785	\$42,738	\$43,801	\$46,154
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$16,052	\$20,780	\$21,653	\$22,385
407	Learning Disabilities	\$141,385	\$186,992	\$183,124	\$188,128
408	EBD	\$0	\$0	\$0	\$0
410	Other Health Disabilities	\$28,516	\$0	\$0	\$0
411	Autism	\$35,511	\$51,406	\$37,845	\$38,861
420-422	Special Ed Support	\$8,381	\$5,932	\$7,065	\$7,065
456	General Music	\$108,865	\$110,576	\$113,922	\$117,175
503/505	Phy Ed & Health	\$94,681	\$97,330	\$98,959	\$101,685
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$62,548	\$57,057	\$52,225	\$53,820
730	Psychologists	\$49,160	\$52,266	\$48,692	\$50,748
740	Social Workers	\$16,592	\$18,155	\$19,915	\$21,116
Sub-Total Hanover		\$3,457,466	\$3,546,872	\$3,323,410	\$3,443,974

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$178,842	\$182,909	\$150,650	\$158,642
260/009	All Instructional Programs & Subs	\$243,172	\$315,134	\$221,458	\$228,840
044	Workers Compensation	\$21,322	\$14,288	\$18,059	\$18,738
	Salaries/Benefits K-5	\$1,171,148	\$1,379,981	\$1,329,085	\$1,498,895
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$234	\$580	\$500	\$1,500
210	Social Studies Supplies	\$351	\$456	\$500	\$900
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$117,672	\$109,297	\$119,050	\$122,086
217	Basic Skills	\$92,797	\$93,487	\$93,753	\$98,634
219	LEP	\$18,088	\$21,424	\$28,418	\$29,175
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$37,270	\$46,860	\$39,035	\$30,315
226/227	Library /Audio Visual Supplies	\$66,962	\$82,907	\$83,109	\$86,157
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$279,348	\$296,164	\$348,697	\$316,157
401	Speech Therapy	\$113,102	\$59,138	\$59,919	\$62,346
402	Mild Moderate Handicapped	\$136,986	\$117,964	\$181,776	\$190,223
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$135,910	\$143,979	\$168,132	\$176,544
408	EBD	\$67,723	\$59,222	\$25,210	\$26,535
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$47,304	\$123,172	\$119,038	\$156,386
412	Developmentally Delayed	\$77,825	\$74,106	\$76,247	\$113,139
420-422	Special Ed Support	\$13,159	\$11,161	\$13,433	\$13,433
455/456	Instrumental/General Music	\$41,960	\$51,430	\$50,006	\$52,278
503/505	Phy Ed & Health	\$65,170	\$68,239	\$70,616	\$74,331
680	Technology	\$0	\$0	\$0	\$9,000
699	Integration Grant	\$0	\$342,434	\$510,508	\$496,894
720	Health Services	\$50,382	\$46,148	\$36,971	\$48,429
730	Psychologists	\$45,394	\$50,453	\$50,348	\$53,332
740	Social Workers	\$32,818	\$35,881	\$26,927	\$28,718
090	Montrose Early Childhood Center	\$14,375	\$16,051	\$18,481	\$20,063
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$3,069,314	\$3,742,865	\$3,839,926	\$4,111,690

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$178,629	\$184,106	\$189,104	\$195,791
260/009	All Instructional Programs & Subs	\$290,722	\$358,919	\$254,404	\$263,167
044	Workers Compensation	\$23,691	\$15,875	\$20,065	\$20,820
	Salaries/Benefits K-5	\$1,736,045	\$1,931,560	\$1,968,932	\$2,005,166
113	Travel	\$20	\$0	\$138	\$138
201	Communication Skills Supplies	\$769	\$6,719	\$6,500	\$6,500
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,200	\$994	\$1,000	\$1,000
211	Natural Science Supplies	\$2,210	\$3,668	\$3,926	\$4,000
216	Title I & Title I ARRA	\$177,193	\$166,226	\$146,295	\$153,330
217	Basic Skills	\$87,514	\$114,748	\$116,188	\$120,244
219	LEP	\$31,245	\$11,598	\$30,958	\$32,207
224	Staff Development	\$48,953	\$64,309	\$60,025	\$50,165
226	Library	\$39,486	\$18,689	\$19,000	\$19,000
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$273,853	\$284,964	\$283,320	\$283,288
315	Integration	\$168,936	\$92,029	\$140,916	\$144,314
401	Speech Therapy	\$81,245	\$92,345	\$94,938	\$97,567
402	Mild Moderate Handicapped	\$155	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$128,236	\$106,075	\$116,169	\$120,274
408	EBD	\$91,562	\$162,446	\$146,054	\$174,102
411	Autism	\$79,268	\$74,458	\$91,342	\$94,631
412	Developmentally Delayed	\$0	\$15,853	\$16,330	\$16,793
420-422	Special Ed Support	\$117,672	\$154,879	\$181,301	\$161,125
452	Art	\$75,583	\$89,666	\$80,608	\$99,281
455	Other Instructional Music	\$0	\$49	\$0	\$0
456	General Music	\$97,946	\$99,242	\$102,605	\$70,058
503/505	Phy Ed & Health	\$57,222	\$59,606	\$60,944	\$64,094
605	Instructional Support	\$1,131	\$918	\$918	\$918
680	Technology	\$0	\$0	\$0	\$9,161
720	Health Services	\$64,212	\$57,602	\$56,326	\$58,085
730	Psychologists	\$633	\$321	\$325	\$325
740	Social Workers	\$44,608	\$60,651	\$67,072	\$71,435
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Tatanka	\$3,899,939	\$4,228,515	\$4,255,703	\$4,336,979

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$89,343	\$92,066	\$95,686	\$98,491
260/009	All Instructional Programs & Subs	\$123,779	\$127,206	\$118,495	\$121,389
044	Workers Compensation	\$14,215	\$9,525	\$12,039	\$12,492
	Salaries/Benefits K-5	\$998,732	\$1,003,453	\$1,030,908	\$1,085,462
009	General Supplies	\$861	\$561	\$2,550	\$2,550
205	Mathematics Supplies	\$0	\$27	\$0	\$0
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$417	\$377	\$1,000	\$1,000
217	Basic Skills	\$63,355	\$68,628	\$82,738	\$85,541
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$0	\$11	\$0	\$0
224	Staff Development	\$22,821	\$25,261	\$26,387	\$23,005
226	Library	\$29,929	\$28,122	\$20,300	\$17,981
229	Curriculum Development	\$7,376	\$0	\$809	\$780
236	Science	\$0	\$0	\$0	\$0
240	Safety Patrol	\$0	\$28	\$600	\$600
275	Operation of Plant	\$78,016	\$86,050	\$90,049	\$95,264
401	Speech Therapy	\$21,531	\$22,121	\$23,286	\$33,901
402	Mild Moderate Handicapped	\$3,667	\$0	\$0	\$0
407	Learning Disabilities	\$63,668	\$66,222	\$105,978	\$106,453
408	EBD	\$10,273	\$20,610	\$24,413	\$22,344
411	Autism	\$16,369	\$11,241	\$0	\$0
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$25,141	\$59,548	\$67,449	\$69,860
456	General Music	\$101,198	\$105,004	\$107,950	\$110,911
503/505	Phy Ed & Health	\$62,440	\$64,634	\$66,691	\$69,844
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$576	\$259	\$259	\$259
680	Technology	\$0	\$0	\$0	\$9,000
720	Health Services	\$41,371	\$40,460	\$49,829	\$38,448
730	Psychologists	\$18,014	\$19,106	\$100	\$100
740	Social Workers	\$9,838	\$8,581	\$37,119	\$38,252
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Discovery	\$1,802,930	\$1,859,101	\$1,964,635	\$2,043,927

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$175,697	\$184,057	\$185,999	\$193,047
260/009	All Instructional Programs & Subs	\$307,647	\$461,608	\$288,485	\$300,821
044	Workers Compensation	\$20,729	\$15,925	\$20,115	\$20,820
	Salaries/Benefits K-5	\$2,140,498	\$2,160,182	\$2,070,607	\$2,046,146
113	Travel	\$0	\$0	\$17	\$17
201	Communication Skills Supplies	\$0	\$0	\$500	\$500
202	Mathematics Supplies	\$0	\$0	\$500	\$500
203	Art Supplies	\$2,116	\$695	\$2,500	\$2,000
210	Social Studies Supplies	\$0	\$0	\$500	\$500
211	Natural Science Supplies	\$1,009	\$811	\$1,500	\$1,000
217	Basic Skills	\$121,909	\$102,558	\$108,340	\$111,650
219	LEP	\$0	\$15,053	\$0	\$0
221	Homebound	\$65	\$108	\$0	\$0
224	Staff Development	\$59,105	\$61,223	\$73,531	\$60,408
226	Library	\$1,621	\$3,159	\$117,469	\$120,774
227	Audio Visual Supplies	\$1,629	\$1,036	\$1,500	\$0
275	Operation of Plant	\$352,180	\$374,687	\$390,972	\$412,194
401	Speech Therapy	\$91,290	\$84,878	\$104,509	\$112,789
402	Mild Moderate Handicapped	\$74,684	\$59,503	\$71,913	\$73,830
403	Moderate Severe Handicapped	\$153,038	\$84,743	\$150,133	\$152,415
404	Physically Impaired	\$267	\$521	\$315	\$0
407	Learning Disabilities	\$59,009	\$15,239	\$33,821	\$34,287
408	EBD	\$147,945	\$344,037	\$353,959	\$344,307
410	Other Health Disabilities	\$16,303	\$333	\$0	\$0
411	Autism	\$97,109	\$110,636	\$60,742	\$63,526
416	Severely Multiply Impaired	\$47,354	\$73,408	\$11,025	\$88,506
420-425	Special Ed Support	\$94,679	\$106,506	\$93,425	\$97,367
455	Instrumental Music Supplies	\$139	\$0	\$0	\$0
456	General Music	\$102,686	\$104,267	\$107,317	\$112,451
503/505	Phy Ed & Health	\$74,032	\$77,713	\$80,788	\$85,134
640	Prog for Prof Dev-Non Instr Supplies	\$431	\$0	\$0	\$0
680	Technology	\$0	\$0	\$0	\$9,242
720	Health Service	\$65,991	\$57,319	\$55,094	\$56,800
730	Psychologists	\$72,102	\$78,108	\$77,932	\$82,367
740	Social Workers	\$33,069	\$37,481	\$37,707	\$40,057
	Sub-Total Northwinds	\$4,314,333	\$4,615,794	\$4,501,215	\$4,623,455

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

GENERAL FUND 01

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$30,021	\$43,798	\$38,200	\$38,200
349	PCB/Fuel/Other Hazards	\$15,388	\$23,540	\$23,000	\$23,000
352	Environmental Management	\$60,580	\$61,774	\$73,808	\$63,200
358	Asbestos	\$21,450	\$131,932	\$165,200	\$171,200
363	Fire/Life Code Compliance	\$137,072	\$24,615	\$39,050	\$37,050
	Sub-Total Health & Safety	\$264,511	\$285,659	\$339,258	\$332,650
Long Term Facilities Maintenance - 05					
195	Salary Chargeback	\$0	\$0	\$0	\$0
295	Benefit Chargeback	\$0	\$0	\$0	\$0
305	Professional Fees	\$125,070	\$133,466	\$95,025	\$49,075
350	Repairs & Maintenance	\$9,454	\$15,640	\$285,517	\$311,528
391	Payments to Other Districts R & M	\$51,776	\$51,591	\$61,336	\$74,102
510	Land & Improvements	\$188,168	\$147,213	\$175,000	\$3,500
520	Building & Improvements	\$842,597	\$1,142,430	\$686,105	\$1,308,000
	Sub-Total LTFM	\$1,217,065	\$1,490,340	\$1,302,983	\$1,746,205
Facilities - 05					
850	District Wide Facilities	\$535,481	\$461,421	\$530,564	\$581,410
108	Administrative Technology Services	\$172,848	\$177,555	\$183,664	\$189,060
110	Data Processing	\$279,115	\$171,799	\$106,549	\$101,128
370	Rentals & Operating Leases	\$77,401	\$67,346	\$88,548	\$86,279
810	Operations & Maintenance	\$39,364	\$63,160	\$0	\$0
267	Buffalo High School	\$42,831	\$138,427	\$119,350	\$16,400
045	Phoenix Learning Center	\$0	\$1,082	\$0	\$0
090	Montrose Early Education Center	\$0	\$3,111	\$450	\$450
368	Buffalo Community Middle School	\$80,919	\$60,229	\$405,054	\$403,975
501	Parkside Elementary	\$96,149	\$42,511	\$104,479	\$7,650
502	Hanover Elementary	\$69,047	\$99,468	\$417,982	\$122,000
503	Montrose Elementary	\$202,013	\$68,688	\$20,300	\$126,300
504	Tatanka Elementary	\$50,015	\$80,803	\$9,450	\$29,450
506	Discovery Elementary	\$47,551	\$366,917	\$6,300	\$69,650
507	Northwinds Elementary	\$35,855	\$40,380	\$11,050	\$106,600
	Sub-Total Facilities	\$1,728,589	\$1,842,897	\$2,003,740	\$1,840,352
Other					
003/185	Lane Changes & Retro Benefits	\$0	\$0	\$0	\$0
042	Severance Pay	\$61,087	\$96,594	\$82,883	\$21,804
044	DW Workers Compensation	\$27,330	\$18,313	\$23,149	\$24,020
211	All Inst Prog Benefit	\$0	\$0	\$14,525	\$18,630
280	Reemployment	\$14,219	\$17,801	\$50,000	\$50,000
220;291	Retirees Insurance	\$348,316	\$333,697	\$215,409	\$279,751
605-113	Itinerate Staffing Travel	\$19,657	\$22,103	\$23,450	\$22,003
605	New Program Offering & Bldg Impr.	\$155,793	\$66,564	\$242,129	\$144,556
340	Property & Liability Insurance	\$237,464	\$296,491	\$257,621	\$281,040
720	Health Services	\$11,363	\$15,675	\$15,987	\$16,000
940	Insurance Recovery	\$6,642	\$0	\$0	\$0
	Student Activities - 09	\$761,050	\$702,091	\$692,091	\$617,883
	Student Activities - 51	\$0	\$0	\$30,000	\$30,000
	Sub-Total Other	\$1,642,921	\$1,569,329	\$1,647,244	\$1,505,687
Total General Fund Expenditures		\$65,672,888	\$68,940,964	\$69,421,499	\$72,202,714

Special Revenue Funds

02 Food Service Fund

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

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

04 Community Service Fund

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

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

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

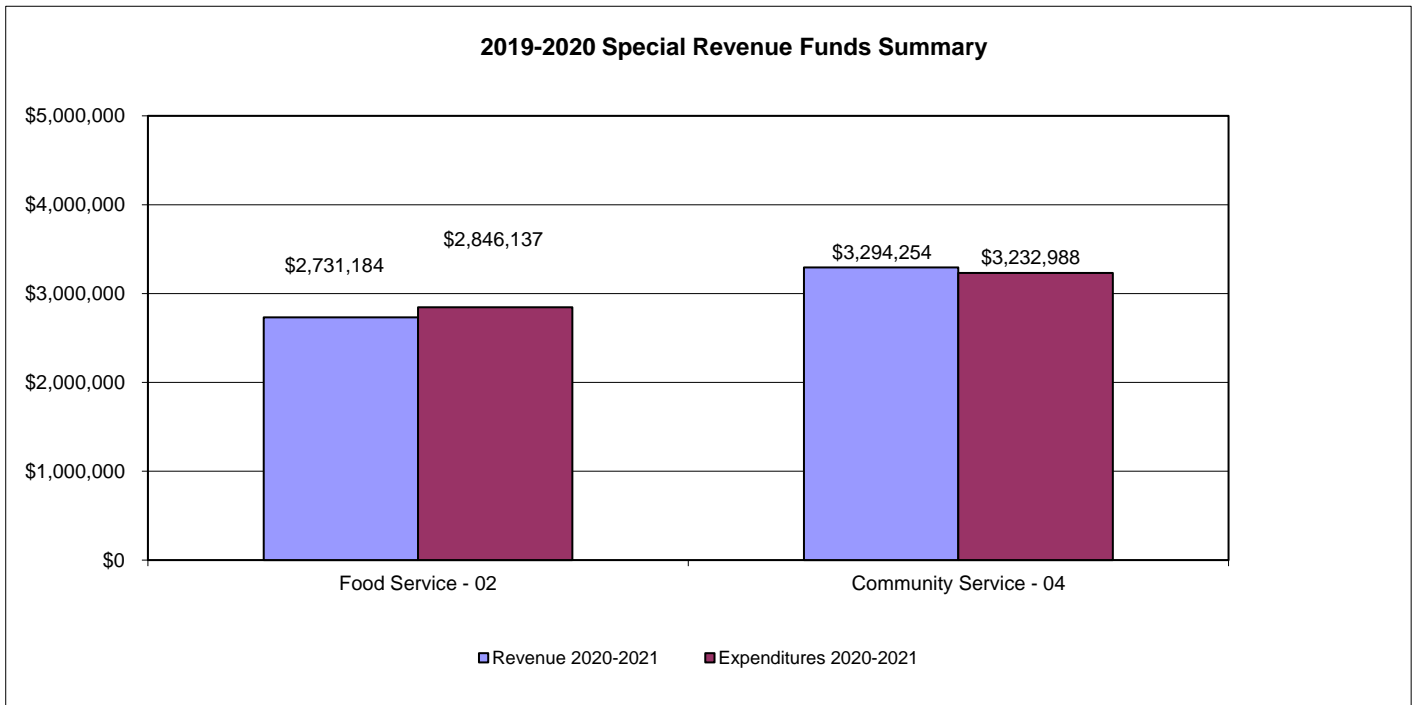
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

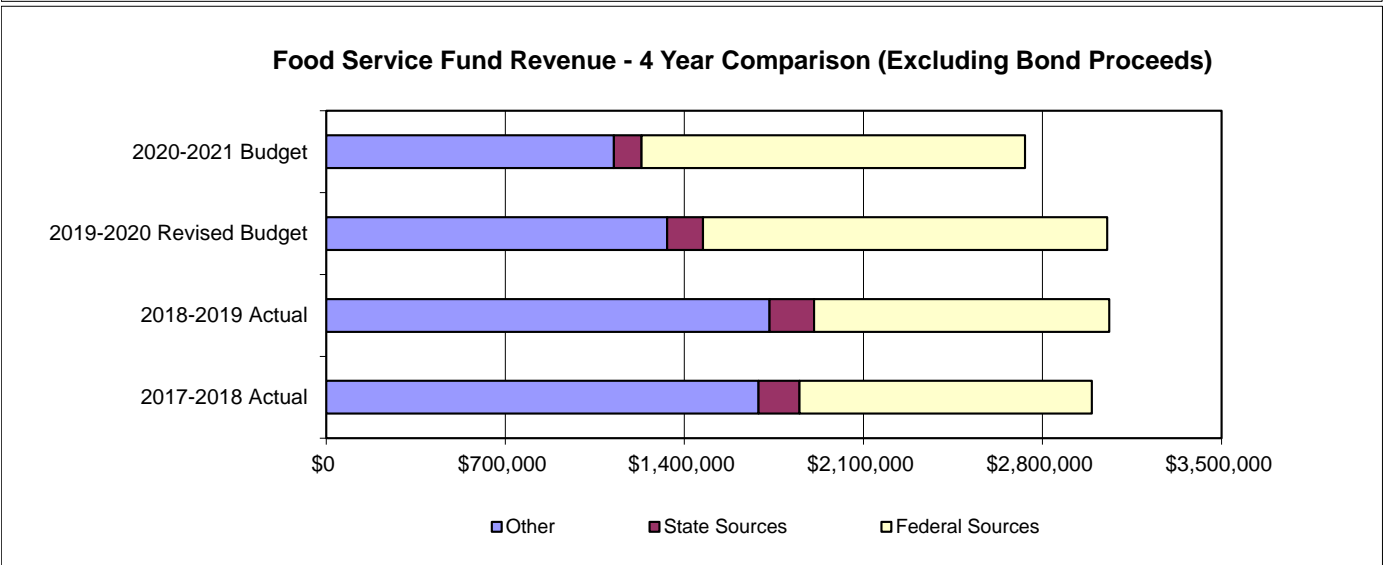
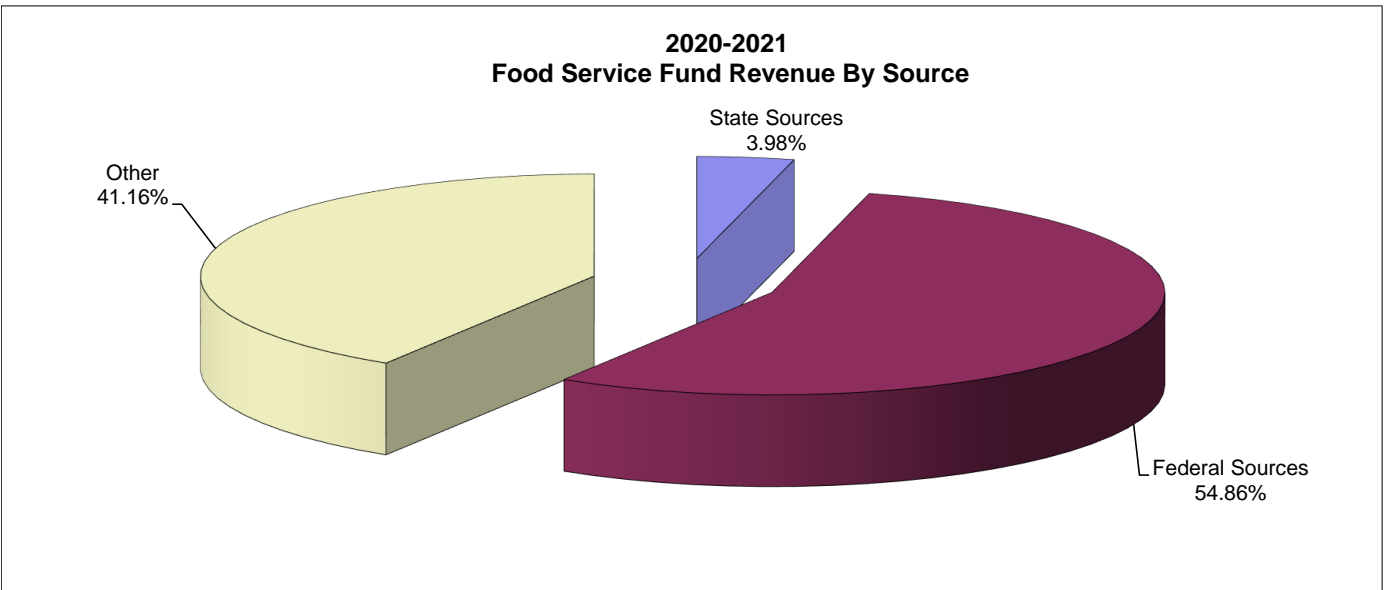
	Fund Balance 6/30/19	Revenue 2019-2020	Expenditures 2019-2020	Fund Balance 6/30/20	Revenue 2020-2021	Expenditures 2020-2021	Fund Balance 6/30/21
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$621,743	\$3,052,726	\$3,132,128	\$542,341	\$2,731,184	\$2,846,137	\$427,388
Community Service - 04	(\$33,383)	\$3,369,617	\$3,498,364	(\$162,130)	\$3,294,254	\$3,232,988	(\$100,864)
Total	\$588,360	\$6,422,343	\$6,630,492	\$380,211	\$6,025,438	\$6,079,125	\$326,524



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

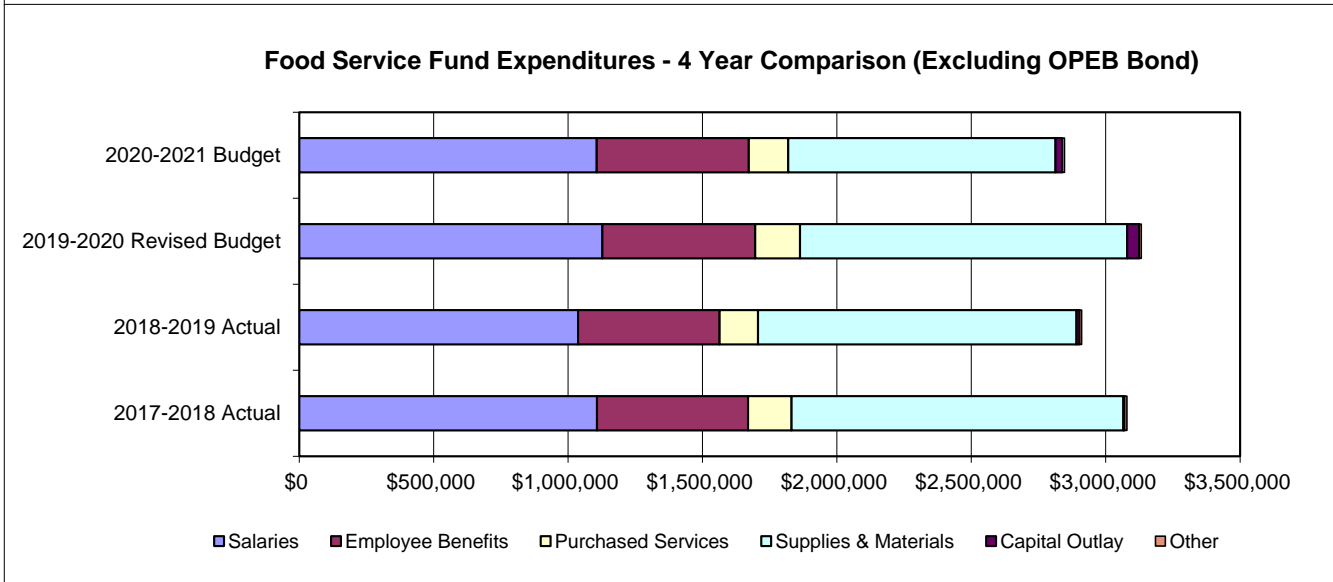
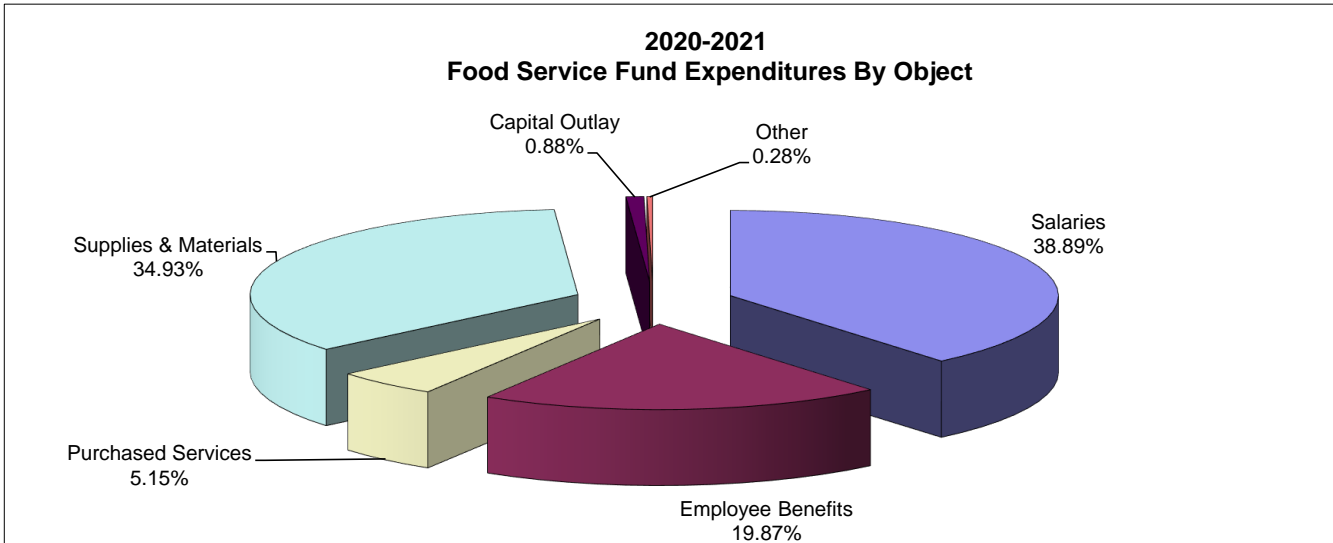
	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget	Amount Change	% Change
State Sources	\$160,069	\$173,700	\$139,330	\$108,832	(\$30,498)	-21.89%
Federal Sources	\$1,142,623	\$1,153,799	\$1,580,521	\$1,498,294	(\$82,227)	-5.20%
Other	\$1,690,297	\$1,733,115	\$1,332,875	\$1,124,058	(\$208,817)	-15.67%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,992,989	\$3,060,614	\$3,052,726	\$2,731,184	(\$321,542)	-10.53%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget	Amount Change	% Change
Salaries	\$1,107,212	\$1,036,628	\$1,127,186	\$1,106,985	(\$20,201)	-1.79%
Employee Benefits	\$562,544	\$527,243	\$568,493	\$565,552	(\$2,941)	-0.52%
Purchased Services	\$161,591	\$142,837	\$167,100	\$146,544	(\$20,556)	-12.30%
Supplies & Materials	\$1,234,315	\$1,184,110	\$1,216,826	\$994,056	(\$222,770)	-18.31%
Capital Outlay	\$4,773	\$11,891	\$44,523	\$25,000	(\$19,523)	-43.85%
Other	\$8,472	\$7,749	\$8,000	\$8,000	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,078,907	\$2,910,458	\$3,132,128	\$2,846,137	(\$285,991)	-9.13%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

FOOD SERVICE - FUND 02

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
Food Service Revenue					
Lunch - 701					
96	Gifts & Bequests	\$0	\$910	\$2,060	\$0
130	Interest Income	\$5,256	\$10,901	\$5,451	\$2,726
141	Student Lunch Sales	\$1,106,235	\$1,108,077	\$856,246	\$684,997
144	Adult Lunch Sales	\$26,388	\$22,571	\$15,400	\$9,236
188	Refunds	\$1,238	\$2,817	\$1,100	\$1,100
190/196	Misc Income/Sale of Equipment	\$0	\$6,270	\$1,500	\$1,500
300	State Lunch Aid	\$98,197	\$93,094	\$68,949	\$55,159
370	Other Revenue - MDE	\$0	\$1,150	\$0	\$0
397	TRA Special Funding Revenue	\$961	\$0	\$0	\$0
405	Federal Lunch Aid	\$216,448	\$208,952	\$162,018	\$129,615
472	Federal Free & Reduced	\$535,102	\$491,093	\$357,769	\$290,727
473	Federal Commodity Rebate	\$17,668	\$2,667	\$0	\$0
474	Federal Commodities	\$164,010	\$210,934	\$164,000	\$125,000
	Sub-Total Lunch - 701	\$2,171,503	\$2,159,436	\$1,634,493	\$1,300,060
Breakfast - 705					
141	Student Breakfast Sales	\$121,452	\$149,486	\$149,486	\$99,673
142	Ala Carte Sales	\$43,779	\$43,721	\$26,022	\$32,835
144	Adult Breakfast Sales	\$240	\$499	\$330	\$207
312	State Breakfast Aid	\$60,911	\$78,706	\$70,381	\$53,673
476	Federal Breakfast Aid	\$157,942	\$160,200	\$162,426	\$98,747
	Sub-Total Breakfast - 705	\$384,324	\$432,612	\$408,645	\$285,135
Summer - 709					
144	Adult Breakfast Sales	\$391	\$17	\$1,200	\$900
370	Other Revenue - MDE	\$0	\$750	\$0	\$0
474	Federal Commodities	\$397	\$670	\$5,500	\$1,000
479	Federal Summer Aid	\$51,057	\$79,283	\$728,808	\$853,205
	Sub-Total Summer - 709	\$51,845	\$80,720	\$735,508	\$855,105
Other - 703 & 707					
142	Ala Carte Sales	\$351,093	\$351,417	\$240,800	\$263,563
143	Milk Sales	\$17,618	\$14,213	\$9,412	\$10,659
150	Auxiliary -Community Rel.	\$634	\$0	\$0	\$0
160	Auxillary-School Related	\$15,972	\$22,216	\$23,868	\$16,662
	Sub-Total Other - 703 & 707	\$385,317	\$387,846	\$274,080	\$290,884
	Total Food Service Revenue	\$2,992,989	\$3,060,614	\$3,052,726	\$2,731,184

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

FOOD SERVICE - FUND 02

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$74,400	\$68,084	\$55,910	\$57,030
005	Clerical Salaries	\$19,409	\$20,042	\$18,820	\$23,590
006	Skilled Trade	\$669,048	\$619,055	\$456,983	\$436,819
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$55,000
026	Unskilled Temporary	\$16,887	\$15,253	\$12,500	\$20,000
041	Life Insurance	\$1,574	\$1,236	\$762	\$771
043	Hospitalization	\$236,906	\$236,830	\$168,248	\$174,964
044	Workers Compensation	\$63,314	\$42,426	\$53,623	\$55,642
046	State Retirement Contribution	\$57,116	\$53,427	\$40,816	\$40,308
047	Income Protection	\$184	\$164	\$135	\$145
061	Non Licensed FICA	\$56,203	\$49,419	\$45,840	\$45,322
195	Salary Chargeback	-\$263	-\$425	-\$425	(\$425)
211	Gas and Oil	\$1,442	\$0	\$0	\$0
235	Dental Insurance	\$7,518	\$6,999	\$4,721	\$5,118
250	403b Match	\$0	\$1,325	\$1,452	\$1,452
291	Other Post Emp Benefits	\$24,000	\$20,000	\$20,000	\$4,000
295	Benefit Chargeback	-\$40	-\$65	-\$60	-\$60
101	Contracted Services/Debit System	\$14,672	\$15,146	\$33,300	\$12,400
110	Postage	\$535	\$562	\$750	\$750
111	Telephone	\$728	\$746	\$1,000	\$1,000
113	Travel	\$3,700	\$706	\$5,500	\$5,500
115/116	Advertising/Printing	\$156	\$107	\$250	\$250
122	Electricity	\$35,000	\$34,000	\$30,000	\$30,000
124	Water-Sewer-Garbage	\$25,000	\$25,000	\$25,000	\$25,000
125	Repairs & Maintenance	\$27,502	\$16,689	\$25,000	\$25,000
143	Training & In-Service	\$9	\$0	\$0	\$0
169	Equipment	\$4,773	\$11,891	\$44,523	\$25,000
186	Non Cert Ext Time	\$1,804	\$0	\$0	\$0
201	Supplies	\$15,354	\$34,090	\$30,000	\$20,938
203	Maintenance Supplies/Laundry	\$6,500	\$6,571	\$7,000	\$7,000
205	Offices Supplies	\$123	\$17	\$500	\$500
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000
218	TRA	\$12	\$0	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

FOOD SERVICE - FUND 02

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$7,511	\$7,749	\$8,000	\$8,000
306	Miscellaneous	\$9	\$14	\$0	\$0
313	Credit Card Fees	\$38,403	\$34,185	\$28,125	\$29,000
319	Computer & Tech Services	\$1,310	\$0	\$1,500	\$0
455/465	Technology Equipment	\$28,611	\$305	\$2,000	\$2,000
491	Federal Commodities	\$163,613	\$210,264	\$164,000	\$125,000
511	Food	\$593,165	\$522,554	\$395,000	\$322,707
512	Milk & Bulk Milk Purchase	\$49,699	\$58,594	\$73,000	\$36,226
891	TRA Special Funding Pension Exp	\$961	\$0	\$0	\$0
Sub-Total Lunch - 701		\$2,326,848	\$2,192,960	\$1,833,773	\$1,620,947
Breakfast - 705					
005	Secy Clerical	\$4,394	\$4,710	\$3,650	\$4,760
006	Skilled Trade	\$115,475	\$108,081	\$115,673	\$77,397
041	Life Insurance	\$243	\$195	\$133	\$136
043	Hospitalization	\$36,946	\$38,857	\$29,837	\$31,308
046	State Retirement Contribution	\$8,993	\$8,376	\$8,949	\$6,162
047	Income Protection Contribution	\$8	\$9	\$7	\$9
061	Non License FICA	\$8,173	\$7,577	\$9,128	\$6,285
235	Dental Insurance	\$1,212	\$1,165	\$830	\$915
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$0	\$0	\$0	\$0
201	Supplies	\$13,653	\$16,249	\$14,000	\$10,546
313	Credit Card Fees	\$5,882	\$6,195	\$4,125	\$5,300
511	Food	\$100,091	\$89,566	\$70,000	\$58,570
512	Milk	\$32,050	\$23,209	\$12,000	\$15,255
Sub-Total Breakfast - 705		\$327,120	\$304,189	\$268,332	\$216,643
Other- 707					
005	Secy Clerical	\$2,975	\$3,094	\$2,440	\$3,170
006	Skilled Trade	\$111,674	\$97,495	\$44,547	\$69,703
026	Unskilled Temporary	\$5,481	\$6,981	\$10,000	\$10,000
041	Life Insurance	\$235	\$174	\$98	\$100
043	Hospitalization	\$34,667	\$34,871	\$22,307	\$23,077

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

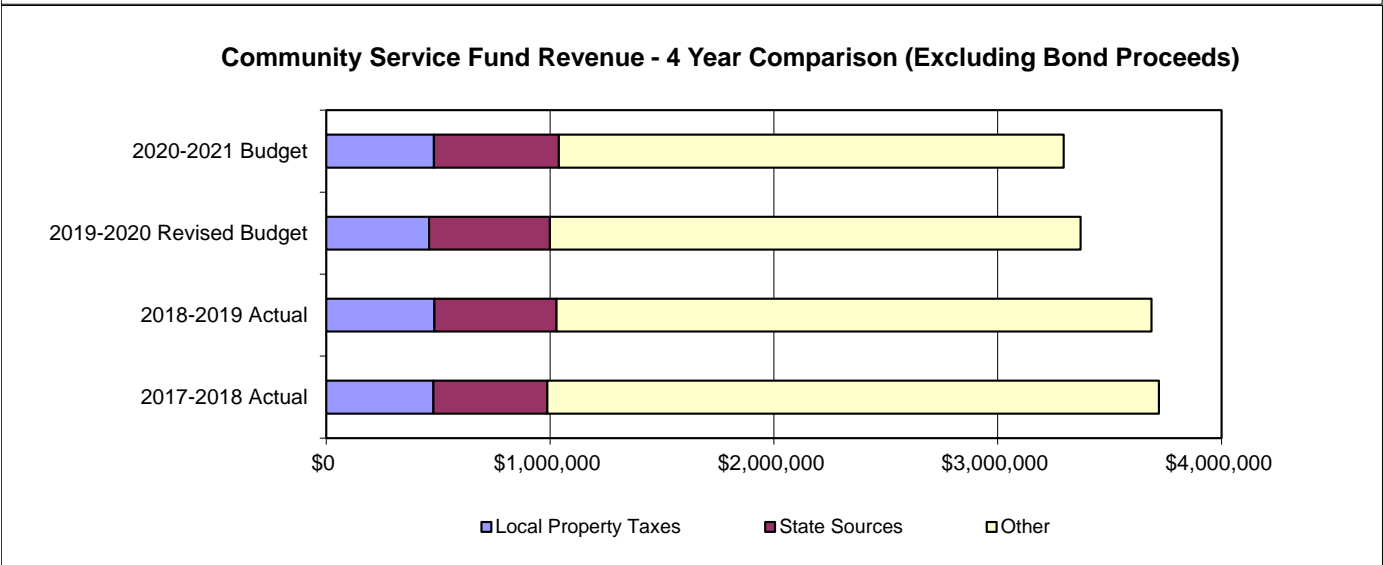
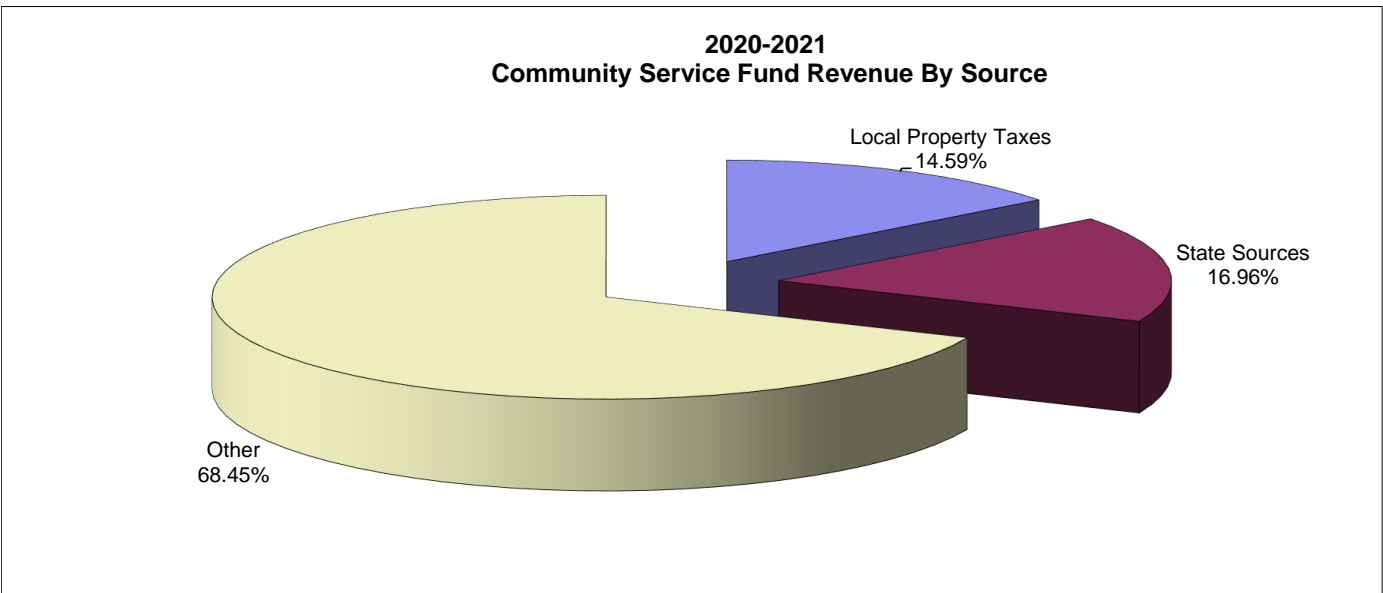
FOOD SERVICE - FUND 02

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
Food Service Expenditures					
Other - 707 (Continued)					
046	State Retirement Contribution	\$8,653	\$7,766	\$4,274	\$6,215
047	Income Protection Contribution	\$5	\$6	\$4	\$6
060-061	FICA	\$8,450	\$7,432	\$4,360	\$6,340
235	Dental Insurance	\$1,096	\$921	\$605	\$690
125	Repairs & Maintenance	\$0	\$1,385	\$1,500	\$1,500
201	Supplies	\$12,306	\$16,978	\$13,000	\$9,767
218	TRA	\$0	\$714	\$0	\$0
313	Credit Card Fees	\$7,469	\$6,876	\$5,250	\$5,344
511	Food	\$154,056	\$154,241	\$145,000	\$88,735
512	Milk	\$8,104	\$4,315	\$3,100	\$2,482
	Sub-Total Other - 707	\$355,171	\$343,249	\$256,485	\$227,129
Summer- 709					
002	Managerial Salaries	\$5,600	\$5,125	\$21,100	\$21,520
005	Secy Clerical	\$2,975	\$3,450	\$12,430	\$3,170
006	Skilled Trade	\$18,078	\$29,969	\$288,558	\$310,251
026	Unskilled Temp	\$4,276	\$0	\$20,000	\$10,000
041	Life Insurance	\$17	\$15	\$435	\$436
043	Hospitalization	\$2,349	\$2,097	\$95,363	\$99,920
046	State Retirement Contribution	\$2,231	\$2,840	\$26,407	\$26,246
047	Income Protection Contribution	\$17	\$15	\$60	\$44
061	Non Licensed FICA	\$2,303	\$2,896	\$26,935	\$26,770
101	Contracted Services/Debit System	\$600	\$0	\$0	\$0
113	Travel	\$367	\$0	\$0	\$0
170	Non Instructional Support - Overtime	\$0	\$0	\$10,000	\$5,000
235	Dental Insurance	\$160	\$171	\$2,676	\$2,683
250	403b Match	\$0	\$100	\$548	\$548
115/116	Advertising/Printing	\$257	\$1	\$300	\$0
125	Repairs & Maintenance	\$0	\$238	\$500	\$500
201	Supplies	\$3,690	\$2,195	\$15,915	\$27,703
330	Utilities	\$0	\$1,000	\$5,000	\$5,000
491	Federal Commodities	\$793	\$1,340	\$5,500	\$5,500
511	Food	\$22,708	\$16,521	\$208,177	\$209,718
512	Milk	\$3,347	\$2,087	\$33,634	\$26,409
	Sub-Total Other - 709	\$69,768	\$70,060	\$773,538	\$781,418
	Total Food Service Expenditures	\$3,078,907	\$2,910,458	\$3,132,128	\$2,846,137

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

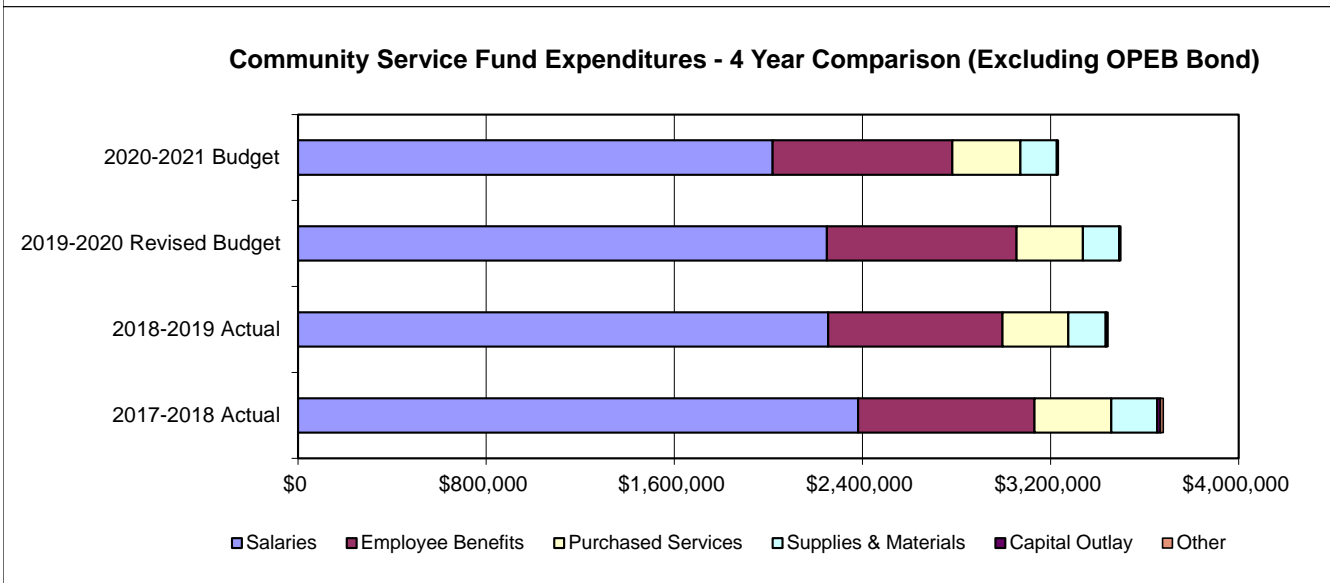
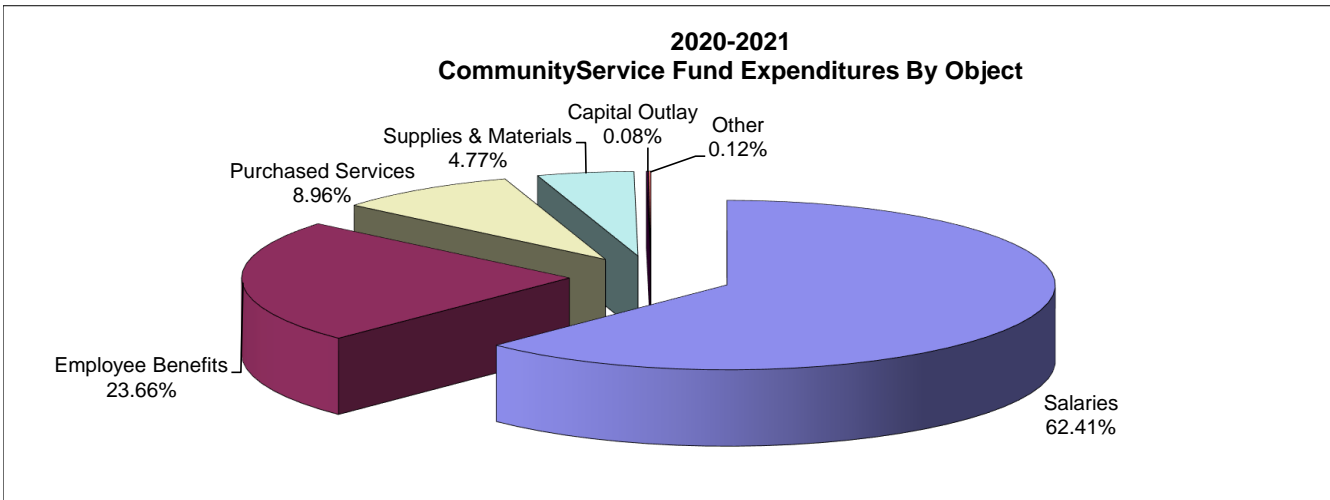
	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget	Amount Change	% Change
Local Property Taxes	\$478,256	\$483,131	\$459,798	\$480,612	\$20,814	4.53%
State Sources	\$509,741	\$545,951	\$539,442	\$558,688	\$19,246	3.57%
Other	\$2,731,935	\$2,658,215	\$2,370,377	\$2,254,954	(\$115,423)	-4.87%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,719,932	\$3,687,297	\$3,369,617	\$3,294,254	(\$75,363)	-2.24%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget	Amount Change	% Change
Salaries	\$2,382,167	\$2,254,068	\$2,248,730	\$2,017,709	(\$231,021)	-10.27%
Employee Benefits	\$750,133	\$741,145	\$807,204	\$764,902	(\$42,302)	-5.24%
Purchased Services	\$325,605	\$280,536	\$281,773	\$289,750	\$7,977	2.83%
Supplies & Materials	\$195,709	\$158,489	\$154,257	\$154,227	(\$30)	-0.02%
Capital Outlay	\$13,297	\$4,563	\$2,500	\$2,500	\$0	0.00%
Other	\$12,446	\$5,777	\$3,900	\$3,900	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,679,357	\$3,444,578	\$3,498,364	\$3,232,988	(\$265,376)	-7.59%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

COMMUNITY SERVICE - FUND 04

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
Community Service Revenue					
340	Non Public School	\$22,758	\$22,051	\$27,000	\$27,000
501	General Comm Ed	\$309,693	\$261,498	\$242,490	\$268,948
504	United for Youth	\$0	\$0	\$0	\$0
505	Aquatics	\$43,101	\$43,386	\$41,100	\$34,000
507	Driver's Education BTW	\$114,257	\$117,130	\$125,500	\$128,000
508	Driver's Education Classroom	\$5,038	\$4,723	\$6,500	\$6,500
326	Adults with Disabilities	\$79,052	\$73,931	\$71,700	\$74,500
520	Adult Basic Education	\$86,950	\$91,581	\$102,600	\$105,000
570	KidKare	\$1,483,009	\$1,533,967	\$1,273,031	\$1,114,744
570	Little KidKare	\$225,877	\$1,000	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$367,454	\$400,123	\$410,634	\$434,394
582	School Readiness	\$398,411	\$475,657	\$432,836	\$469,579
583	Preschool Screening	\$21,161	\$23,080	\$17,060	\$12,555
585	Youth Development	\$479,195	\$510,184	\$503,649	\$483,034
590	Facility Use	\$83,976	\$106,111	\$90,517	\$106,000
799	Collaboration	\$0	\$22,875	\$25,000	\$30,000
Total Community Service Revenue		\$3,719,932	\$3,687,297	\$3,369,617	\$3,294,254

Community Service Expenditures					
350-351	Non Public	\$21,676	\$21,001	\$27,000	\$27,000
501	General Community Education	\$291,614	\$280,731	\$241,886	\$264,461
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$24,239	\$22,877	\$30,336	\$32,261
505	Aquatics	\$42,589	\$38,732	\$45,940	\$39,435
507	Driver's Education BTW	\$121,279	\$89,328	\$92,789	\$108,052
508	Driver's Education Classroom	\$18,714	\$30,741	\$25,574	\$25,606
510	Adults with Disabilities	\$88,973	\$87,190	\$69,761	\$72,278
520	Adult Basic Education	\$86,950	\$91,581	\$102,596	\$109,580
570	KidKare	\$1,351,064	\$1,355,324	\$1,383,115	\$1,092,533
570	Little KidKare	\$305,577	\$308	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$308,728	\$364,564	\$411,134	\$411,961
582	School Readiness	\$425,505	\$448,565	\$444,010	\$460,240
583	Preschool Screening	\$36,887	\$28,405	\$23,719	\$23,869
585	Youth Development	\$488,979	\$518,500	\$514,207	\$474,383
590	Facility Use	\$66,583	\$66,731	\$86,297	\$91,329
Total Community Service Expenditures		\$3,679,357	\$3,444,578	\$3,498,364	\$3,232,988

Other Funds

06 Building Construction Fund

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

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

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

07 Debt Service Fund

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

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

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

16 Alternative Facilities Fund

The Alternative Facilities Fund is used to record revenues and expenditures associated with projects over \$2,000,000 and fall under the Long-Term Facilities Maintenance Program. Projects are funded by a combination of property tax levy and state aid or by the sale of bonds. These projects must have prior state approval and meet all specific requirements of Minnesota State Law. There is no activity in this Fund for 2020-2021.

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.

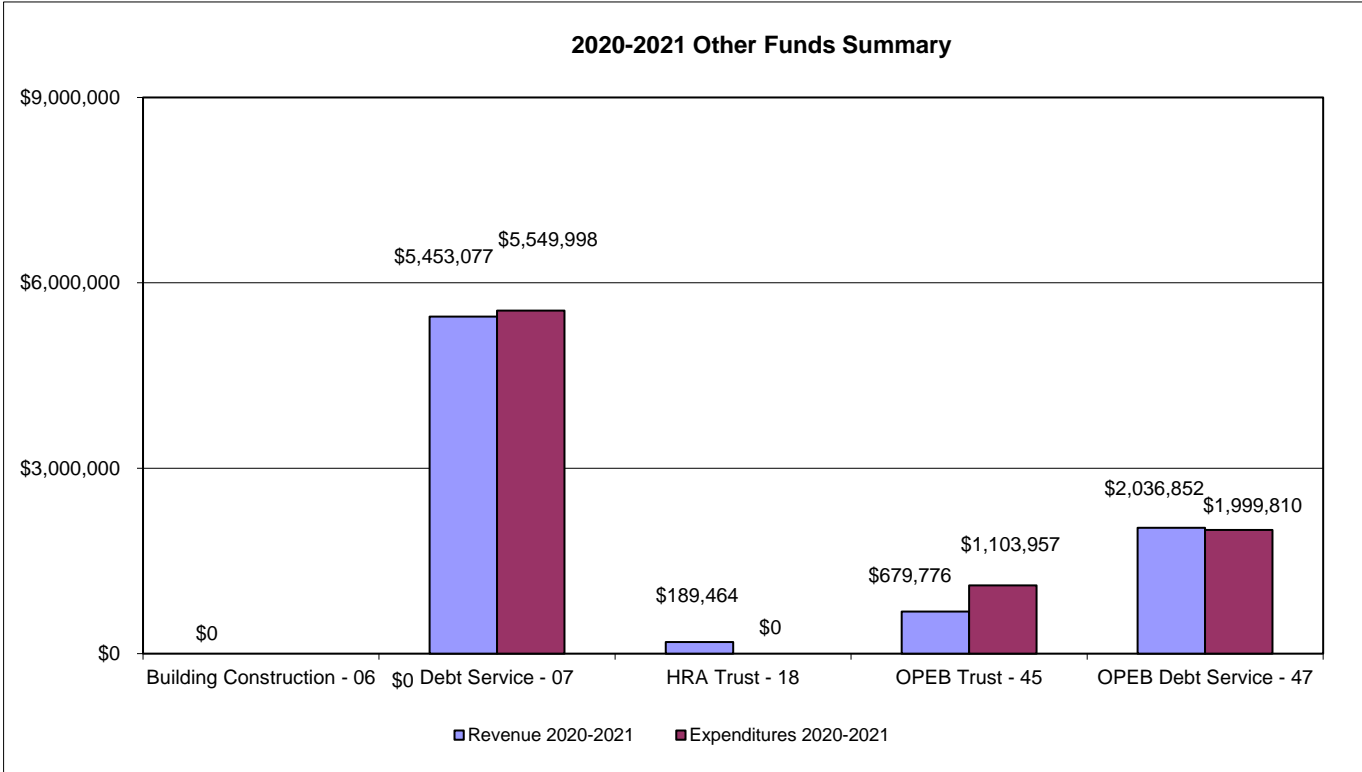
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/19	Revenue 2019-2020	Expenditures 2019-2020	Fund Balance 6/30/20	Revenue 2020-2021	Expenditures 2020-2021	Fund Balance 6/30/21
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$911,075	(\$30,789)	\$880,286	\$0	\$0	\$0	\$0
Debt Service - 07	\$1,095,774	\$5,536,520	\$5,571,198	\$1,061,096	\$5,453,077	\$5,549,998	\$964,175
HRA Trust - 18	\$1,851,004	\$212,034	\$0	\$2,063,038	\$189,464	\$0	\$2,252,502
OPEB Trust - 45	\$13,347,372	(\$232,752)	\$976,571	\$12,138,049	\$679,776	\$1,103,957	\$11,713,868
OPEB Debt Service - 47	\$339,251	\$2,047,529	\$1,986,235	\$400,545	\$2,036,852	\$1,999,810	\$437,587
Total	\$17,544,476	\$7,532,542	\$9,414,290	\$15,662,728	\$8,359,169	\$8,653,765	\$15,368,132



**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
Building Construction Revenue					
092	Interest Income	\$110,678	\$57,180	\$5,863	\$0
096	Miscellaneous Income	\$0	\$0	\$0	\$0
097	Erate Discount Revenue	(\$76,742)	\$93,869	(\$67,027)	\$0
099	Miscellaneous Income	\$41,725	\$39,125	\$30,375	\$0
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
Total Building Construction Revenue		\$75,661	\$190,174	(\$30,789)	\$0
Building Construction Expenditures					
005	District Wide	\$541,727	\$725,067	\$803,298	\$0
045	Phoenix LC	\$0	\$0	\$0	\$0
267	Buffalo High School	\$148,253	\$114,638	\$49,256	\$0
368	Buffalo Community Middle School	\$269,660	\$235,949	\$27,732	\$0
501	Parkside Elementary	\$854,685	(\$6,786)	\$0	\$0
502	Hanover Elementary	\$12,587	\$8,553	\$0	\$0
503	Montrose Elementary	\$1,271	\$41,731	\$0	\$0
504	Tatanka Elementary	\$477,847	\$86,970	\$0	\$0
506	Discovery Elementary	\$1,898,776	\$66,685	\$0	\$0
507	Northwinds Elementary	\$8,835	\$8,992	\$0	\$0
Total Building Construction Expenditures		\$4,213,641	\$1,281,799	\$880,286	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

DEBT SERVICE - FUND 07

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$5,795,329	\$5,091,284	\$5,172,598	\$5,107,015
009	Fiscal Disparities	\$75,278	\$68,215	\$68,500	\$68,500
092	Interest Income	\$65,744	\$71,441	\$35,720	\$17,860
200/300	Other State Revenues	\$44,228	\$166,930	\$157,367	\$157,367
229	Disparity Reduction Aid	\$1,075	\$925	\$922	\$922
317	Long Term Facilities Maintenance Aid	\$485,441	\$106,986	\$101,413	\$101,413
631	Sale of Bonds Proceeds	\$6,028,530	\$0	\$0	\$0
Total Debt Service Revenue		\$12,495,625	\$5,505,781	\$5,536,520	\$5,453,077
Debt Service Expenditures					
710	Payments on Bonds	\$4,375,000	\$9,580,000	\$3,730,000	\$3,870,000
720	Interest on Bonds	\$2,161,347	\$2,059,346	\$1,835,498	\$1,673,998
790	Service Charges	\$65,452	\$4,925	\$5,700	\$6,000
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total Debt Service Expenditures		\$6,601,799	\$11,644,271	\$5,571,198	\$5,549,998

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Budget
Alternative Facilities Revenue*					
092	Interest Income	\$0	\$0	\$0	\$0
631	Bond Proceeds	\$0	\$0	\$0	\$0
Total Alternative Facilities Revenue		\$0	\$0	\$0	\$0
Alternative Facilities Expenditures*					
305/340	Professional Fees/Insurance	\$0	\$0	\$0	\$0
520	Building Improvements	\$0	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
Total Alternative Facilities Expenditures		\$0	\$0	\$0	\$0

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

HRA TRUST - FUND 18

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$18,149	\$25,823	\$20,000	\$20,000
099	Miscellaneous Revenue	\$266,802	\$214,264	\$192,034	\$169,464
Total HRA Revenue		\$284,951	\$240,087	\$212,034	\$189,464
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
2020-2021 BUDGET**

OPEB TRUST - FUND 45

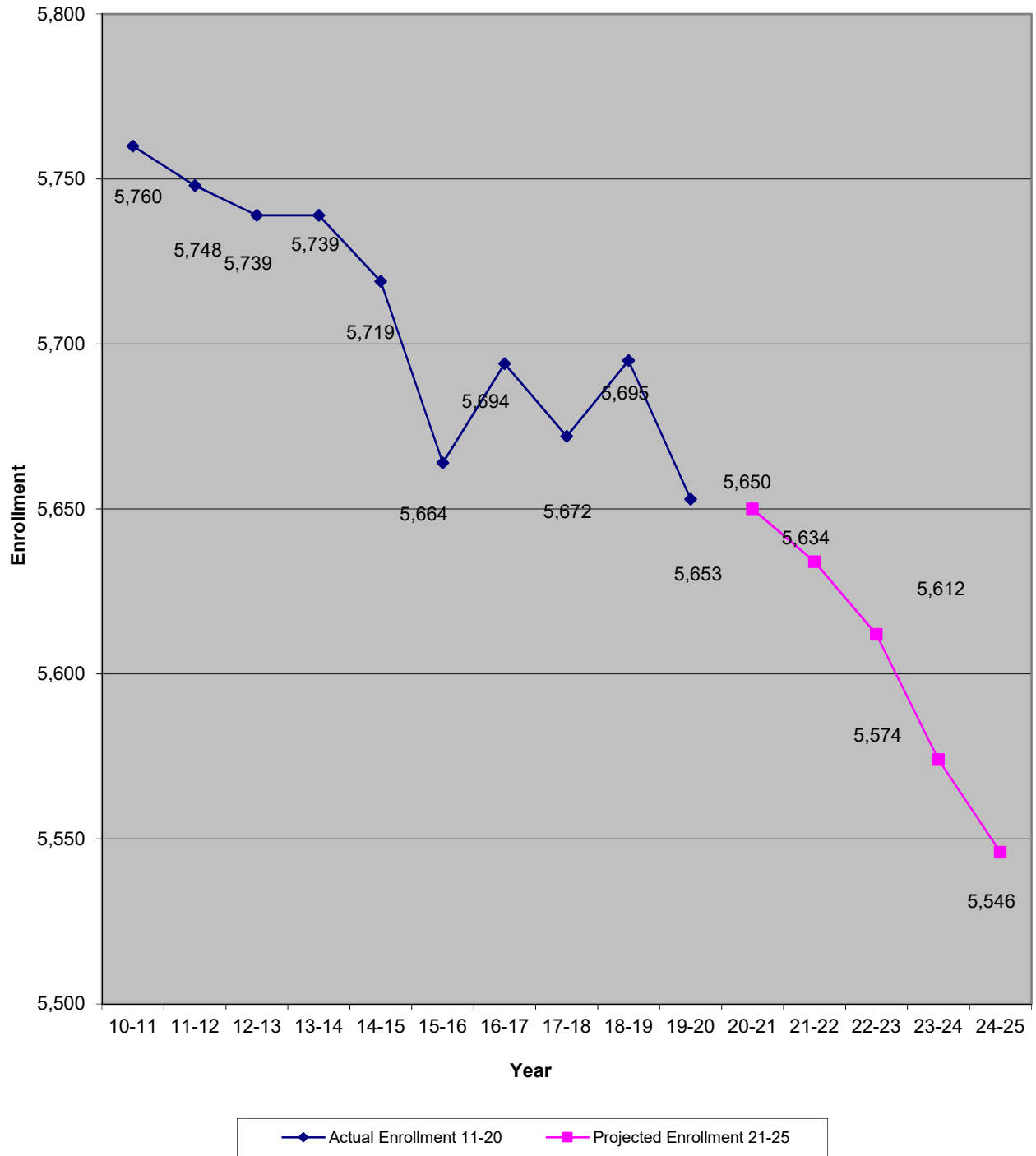
		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$714,809	\$851,970	(\$575,000)	\$325,000
616	Retiree Contributions	\$269,040	\$316,811	\$342,248	\$354,776
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$983,849	\$1,168,781	(\$232,752)	\$679,776
OPEB Trust Expenditures					
220	Health Insurance	\$738,112	\$697,708	\$649,274	\$687,787
230	Life Insurance	\$7,416	\$27,723	\$21,546	\$29,600
235	Dental Insurance	\$52,524	\$52,046	\$52,969	\$59,426
251	Contributions to H.S.A.	\$370,082	\$341,836	\$252,782	\$327,144
Total OPEB Trust Expenditures		\$1,168,134	\$1,119,313	\$976,571	\$1,103,957

**ISD 877 BUFFALO-HANOVER-MONTROSE
2020-2021 BUDGET**

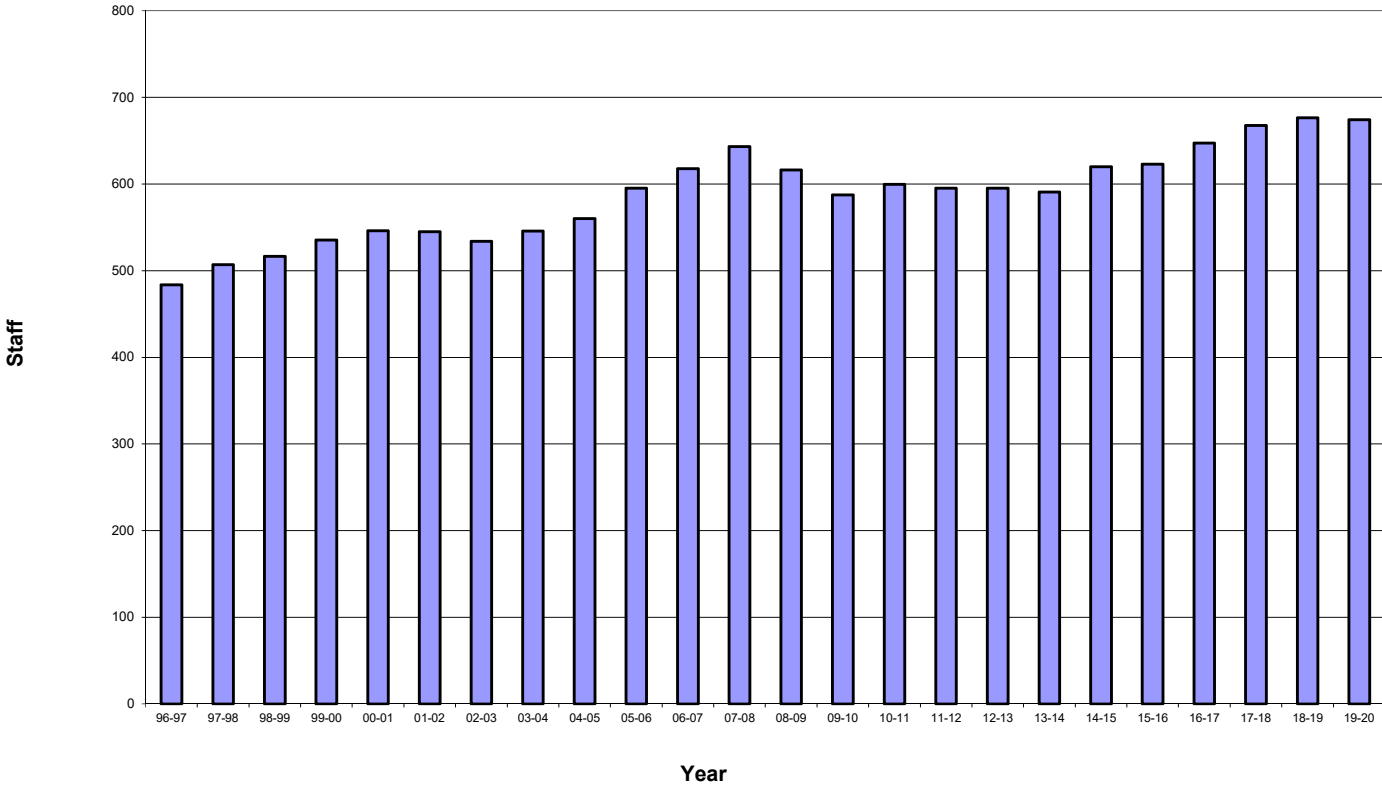
OPEB DEBT SERVICE - FUND 47

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$1,244,240	\$2,027,342	\$2,008,188	\$2,003,272
009	Fiscal Disparities	\$16,378	\$19,651	\$14,500	\$14,500
092	Interest Income	\$9,880	\$23,043	\$11,522	\$5,761
200/300	Other State Revenues	\$9,517	\$14,665	\$12,972	\$12,972
229	Disparity Reduction Agent	\$232	\$358	\$347	\$347
631	Disparity Reduction Agent	\$0	\$0	\$0	\$0
Total OPEB Debt Service Revenue		\$1,280,247	\$2,085,059	\$2,047,529	\$2,036,852
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$1,070,000	\$1,780,000	\$1,830,000	\$1,880,000
720	Interest on Bonds	\$159,316	\$190,410	\$154,810	\$118,210
790	Service Charges	\$450	\$1,425	\$1,425	\$1,600
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total OPEB Debt Service Expenditures		\$1,229,766	\$1,971,835	\$1,986,235	\$1,999,810

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



Staff FTE Comparison July 1, 2020



DISTRICT 877 BOND AMORTIZATION SCHEDULE

	G.O. SCHOOL BUILDING REFUNDING BONDS \$5.71 MILLION 2018A		G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. TAXABLE OPEB REFUNDING BONDS \$9.635 MILLION 2017A		G.O. REFUNDING BONDS \$31.215 MILLION 2012A		G.O. ALTERNATIVE FACILITY BONDS 2013A		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2020		\$57,875.00		\$478,461		\$59,105		\$275,600		\$25,063	\$896,104
2/1/2021	\$1,810,000	\$57,875.00		\$478,461	\$1,880,000	\$59,105	\$1,890,000	\$275,600	\$170,000	\$25,063	\$6,646,104
8/1/2021		\$12,625.00		\$478,461		\$40,305		\$237,800		\$23,788	\$792,979
2/1/2022	\$505,000	\$12,625.00		\$478,461	\$1,935,000	\$40,305	\$3,355,000	\$237,800	\$165,000	\$23,788	\$6,752,979
8/1/2022				\$478,461		\$20,955		\$170,700		\$22,550	\$692,666
2/1/2023				\$478,461	\$1,905,000	\$20,955	\$4,180,000	\$170,700	\$160,000	\$22,550	\$6,937,666
8/1/2023				\$478,461				\$87,100		\$21,150	\$586,711
2/1/2024				\$478,461			\$4,355,000	\$87,100	\$2,115,000	\$21,150	\$7,056,711
8/1/2024				\$478,461							\$478,461
2/1/2025			\$5,035,000	\$478,461							\$5,513,461
8/1/2025				\$402,936							\$402,936
2/1/2026			\$5,205,000	\$402,936							\$5,607,936
8/1/2026				\$324,861							\$324,861
2/1/2027			\$5,365,000	\$324,861							\$5,689,861
8/1/2027				\$251,093							\$251,093
2/1/2028			\$5,510,000	\$251,093							\$5,761,093
8/1/2028				\$172,575							\$172,575
2/1/2029			\$5,665,000	\$172,575							\$5,837,575
8/1/2029				\$87,600							\$87,600
2/1/2030			\$5,840,000	\$87,600							\$5,927,600
	\$2,315,000	\$141,000	\$32,620,000	\$7,262,743	\$5,720,000	\$240,730	\$13,780,000	\$1,542,400	\$2,610,000	\$185,100	\$66,416,973

**Independent School District 877
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