



Buffalo-Hanover-Montrose Schools  
ANNUAL BUDGET  
2016-2017

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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# ***INTRODUCTION***

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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. 2019
Sue Lee, Vice Chair	Jan. 2006	Dec. 2019
Laurie Raymond, Clerk	Jan. 2012	Dec. 2019
Melissa Brings, Treasurer	Jan. 2008	Dec. 2019
Kenneth Ogden, Director	Mar. 2013	Dec. 2017
Stan Vander Kooi, Director	Aug. 2014	Dec. 2017
Jeff Trout, Director	Jan. 2014	Dec. 2017

**SUPERINTENDENT**

Dr. Scott Thielman

**BUSINESS OFFICE**

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

**BUILDING PRINCIPALS/COORDINATOR**

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

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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**

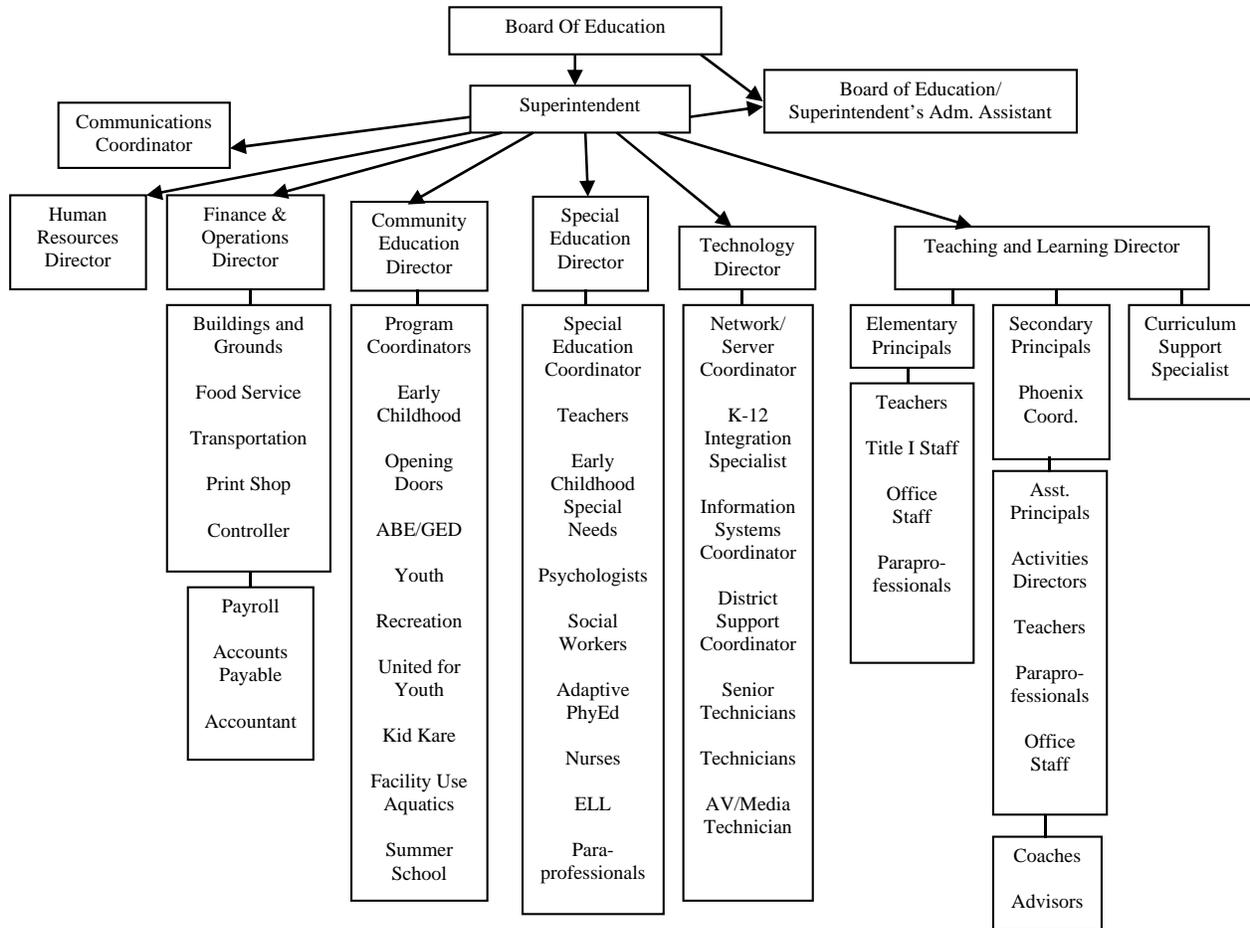
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a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

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**ORGANIZATIONAL CHART**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
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**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.

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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.

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**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.

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**BUDGET ASSUMPTIONS**

**GENERAL FUND**

On January 25, 2016, the School Board approved the 2016-2017 budget assumptions for the General Fund. The assumptions were approved in order to build the 2016-2017 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The assumptions were amended to include a \$15 per pupil increase in Equity Revenue approved by the 2016 Legislature. The approved assumptions are as follows:

- ❑ General Education Aid \$6,067 – increase 2%
- ❑ Kindergarten projection assumes 97% of the students will attend full day program
- ❑ Special Education revenue – increase .05% (one half percent)
- ❑ \$189.55 board approved referendum approved in 2013
- ❑ Enrollment projection estimated at 5,624 based on November 2015 report with minor adjustments
- ❑ Literacy Aid continues in 2016-17
- ❑ \$15 per pupil unit increase for new Equity Revenue approved in 2016 Legislation
- ❑ 4.3 FTE Superintendent contingency staffing to address staffing issues
- ❑ 2.0 FTE special education staffing contingency covered by third party billing revenue
- ❑ Maintain 2009-10 approved staffing ratios also used for 2015-16
- ❑ Salary/benefit increases based on contracts, expected market conditions
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ Continuation of 6.0 FTE addition for Location Equity Revenue funding
- ❑ Continuation of 6.0 FTE addition for the class size reduction initiative
- ❑ \$400,000 to be allocated to assigned fund balance for technology set aside to be spent in the future
- ❑ OPEB contributions continue in 2016-17 out of the general fund and the OPEB trust fund

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**BUDGET ASSUMPTIONS CONTINUED**

**FOOD SERVICE FUND**

On May 9, 2016, the Director of Food Service presented a preliminary budget plan for Food Service. The budget plan was developed with a planned increase of \$0.10 on paid lunch meal prices. For the 2016-2017 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.85	\$2.65
Middle School	\$1.95	\$2.85
High School	\$1.95	\$2.85
Adult	\$2.15	\$3.65

**COMMUNITY SERVICE FUND**

On May 9, 2016, the preliminary Community Service budget was presented. The program continues with a similar level of programming as the prior year which also includes the Little Kid Kare program and the Kid Kare program.

**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.

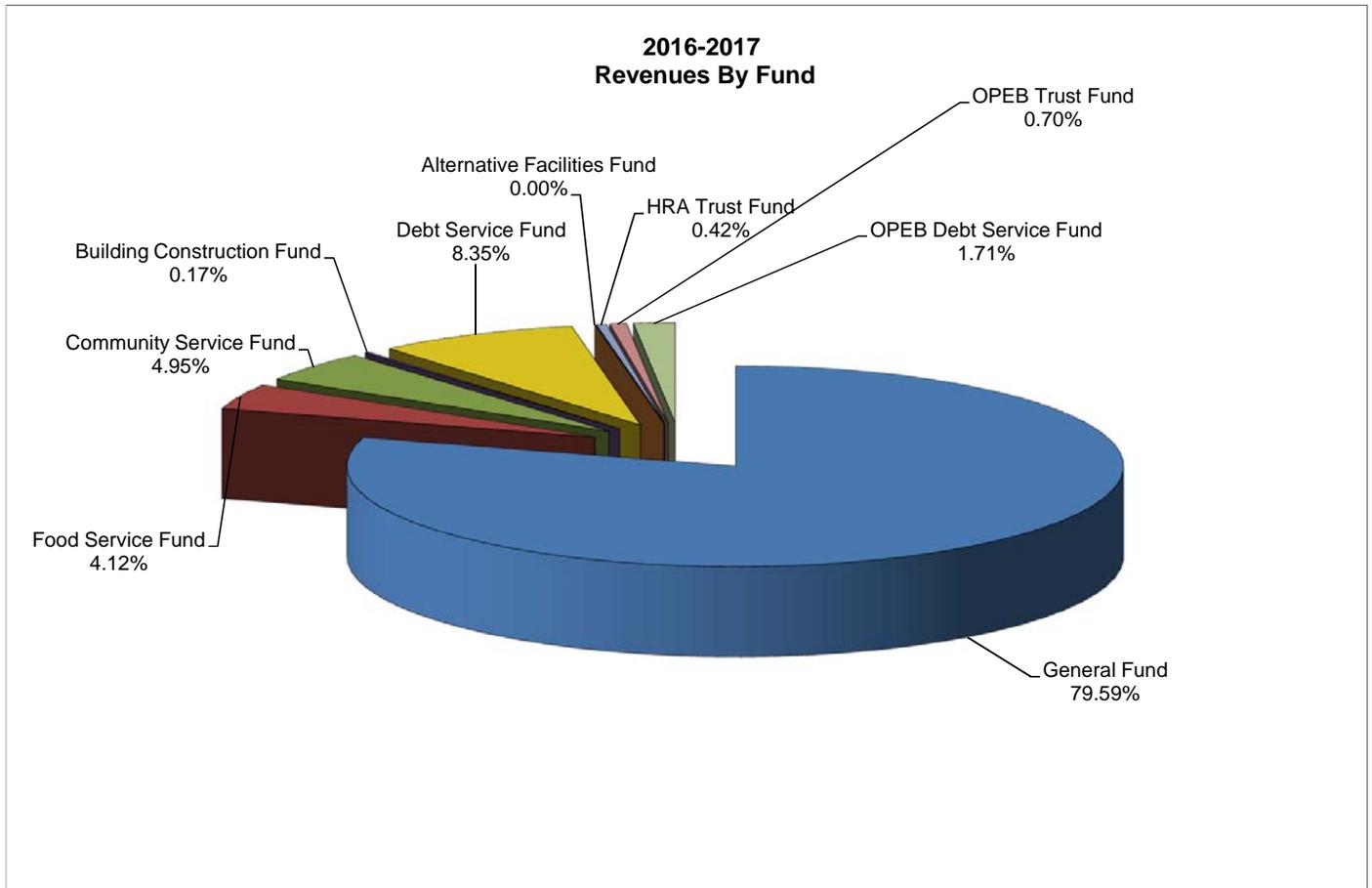
**BUILDING CONSTRUCTION FUND**

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 will continue over a 5-year period.

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**ALL FUNDS - REVENUE SUMMARY**

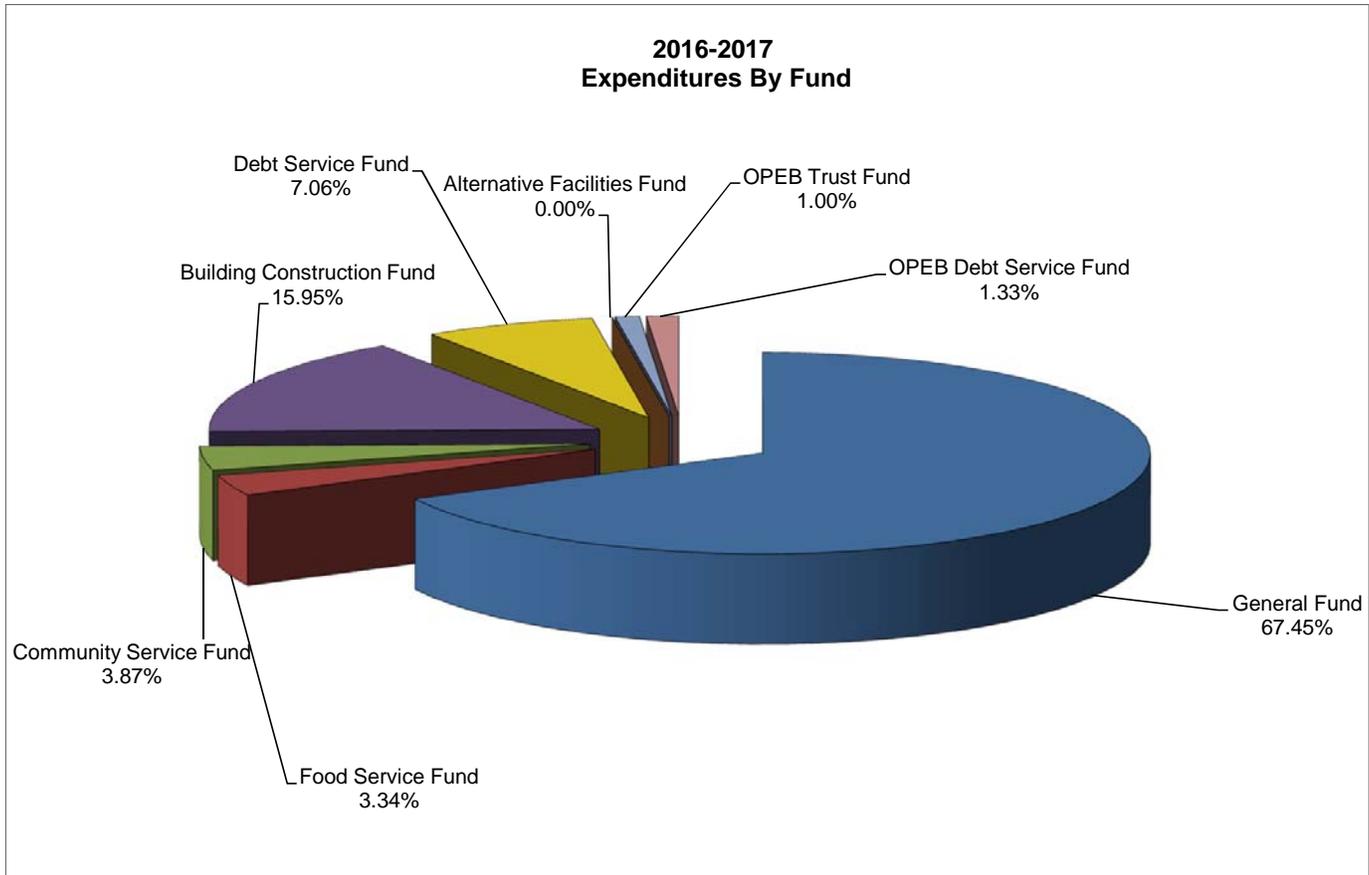
	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
General Fund	\$55,500,645	\$58,443,408	\$59,812,835	\$60,130,670
Food Service Fund	\$2,974,078	\$2,886,080	\$3,059,525	\$3,111,634
Community Service Fund	\$3,725,244	\$3,559,471	\$3,548,109	\$3,738,099
Building Construction Fund	\$0	\$33,125,601	\$162,937	\$125,000
Debt Service Fund	\$6,400,094	\$6,318,242	\$7,376,712	\$6,307,234
Alternative Facilities Fund	\$1,342	\$0	\$0	\$0
HRA Trust Fund	\$225,818	\$286,461	\$350,500	\$319,662
OPEB Trust Fund	\$2,129,655	\$417,484	\$502,844	\$525,941
OPEB Debt Service Fund	\$523,093	\$496,073	\$497,039	\$1,291,494
<b>Total</b>	<b>\$71,479,969</b>	<b>\$105,532,820</b>	<b>\$75,310,501</b>	<b>\$75,549,734</b>



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

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
General Fund	\$55,785,572	\$57,341,013	\$61,371,307	\$62,472,517
Food Service Fund	\$2,974,079	\$2,860,519	\$2,930,154	\$3,089,270
Community Service Fund	\$3,772,546	\$3,757,420	\$3,483,751	\$3,586,470
Building Construction Fund	\$0	\$2,042,441	\$10,949,982	\$14,776,777
Debt Service Fund	\$6,436,881	\$6,317,750	\$7,264,448	\$6,539,922
Alternative Facilities Fund	\$2,360,729	\$0	\$0	\$0
OPEB Trust Fund	\$1,027,514	\$841,568	\$853,717	\$928,726
OPEB Debt Service Fund	\$494,438	\$494,437	\$494,438	\$1,229,438
<b>Total</b>	<b>\$72,851,759</b>	<b>\$73,655,148</b>	<b>\$87,347,797</b>	<b>\$92,623,120</b>



# 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.

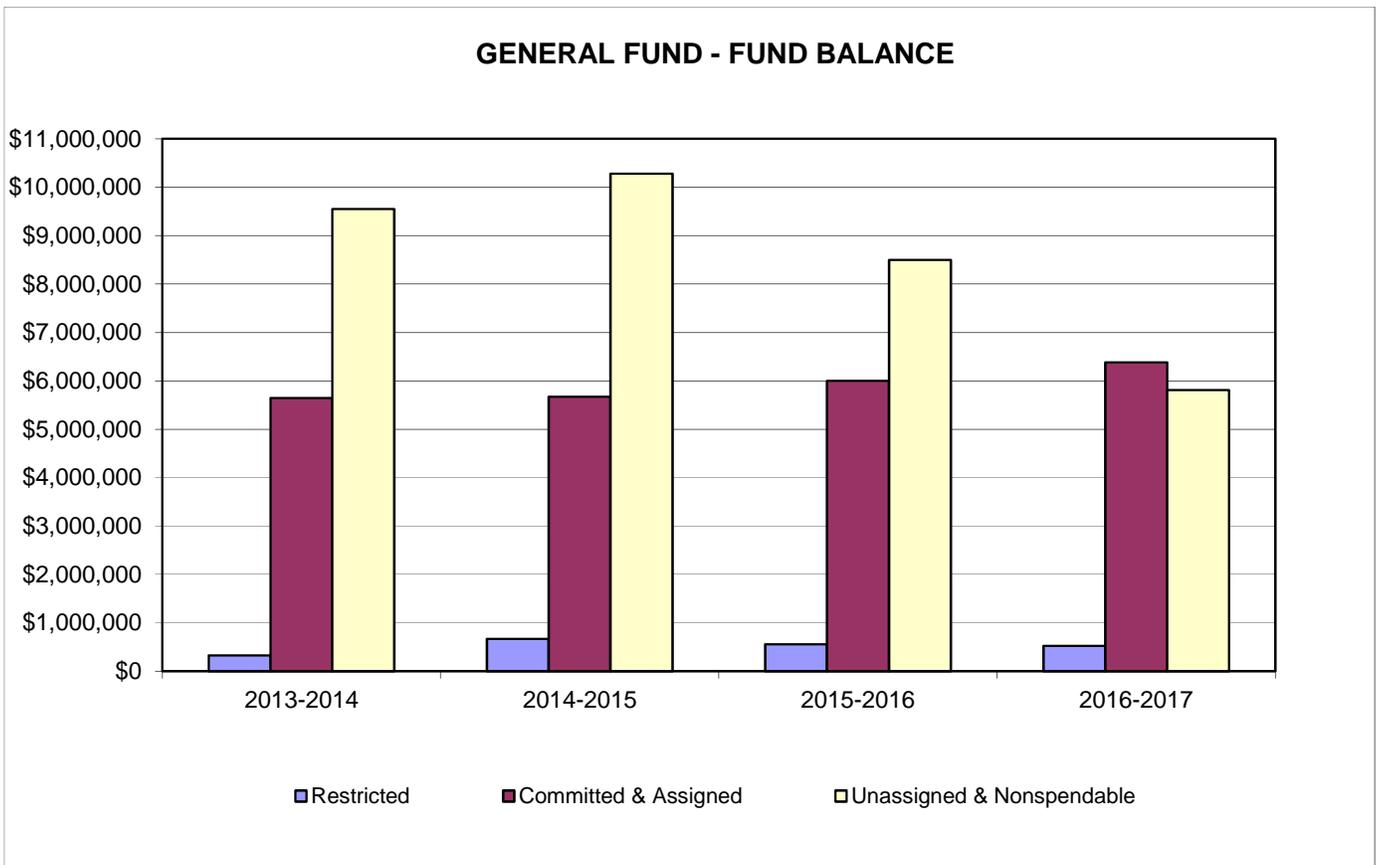
**ISD 877 BUFFALO-HANOVER-MONTROSE  
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**GENERAL FUND 01 - FUND BALANCE SUMMARY**

	2013-2014	2014-2015	2015-2016 Projected	2016-2017 Projected
Fund Balance:				
Restricted	\$323,415	\$665,558	\$554,833	\$524,853
Committed & Assigned	\$5,640,539	\$5,671,135	\$6,000,061	\$6,376,464
Unassigned & Nonspendable	\$9,545,241	\$10,274,898	\$8,498,225	\$5,809,955
<b>Total Fund Balance</b>	<b>\$15,509,195</b>	<b>\$16,611,591</b>	<b>\$15,053,119</b>	<b>\$12,711,272</b>

<b>Total General Fund Expenditures</b>	<b>\$55,785,572</b>	<b>\$57,341,013</b>	<b>\$61,371,307</b>	<b>\$62,472,517</b>
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<b>Unassigned Fund Balance as a % of Total Expenditures</b>	<b>17.11%</b>	<b>17.92%</b>	<b>13.85%</b>	<b>9.30%</b>
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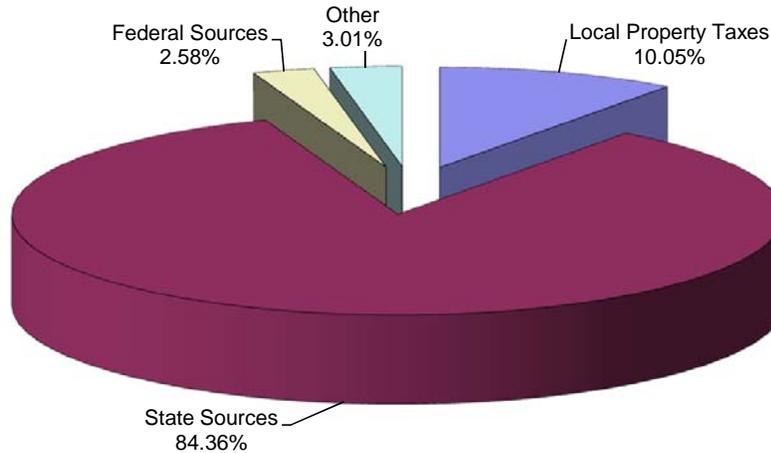


**ISD 877 BUFFALO-HANOVER-MONTROSE  
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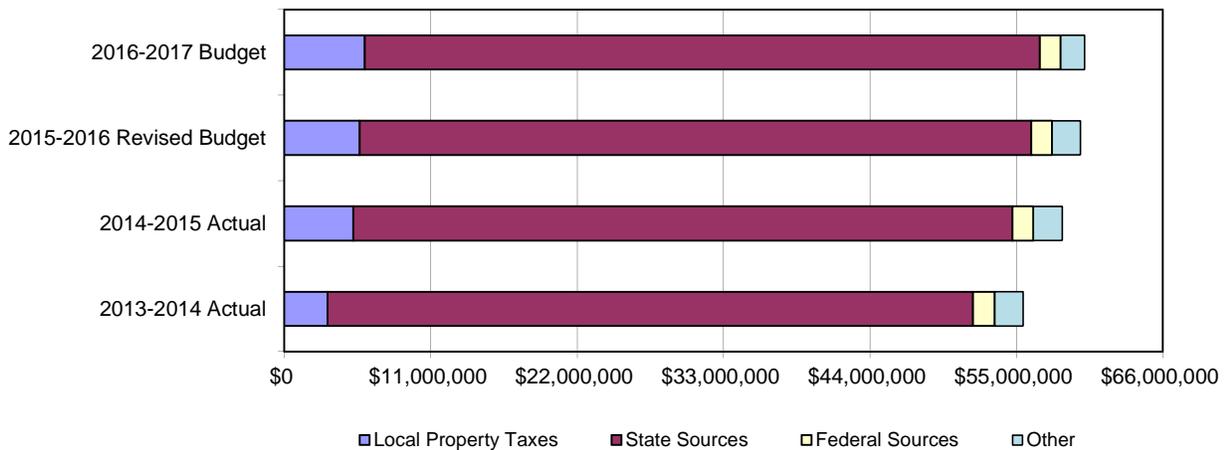
**GENERAL FUND 01 - REVENUE SUMMARY**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>	<b>Amount Change</b>	<b>% Change</b>
Local Property Taxes	\$3,240,609	\$5,181,370	\$5,667,463	\$6,044,687	\$377,224	6.66%
State Sources	\$48,487,230	\$49,517,550	\$50,454,900	\$50,726,388	\$271,488	0.54%
Federal Sources	\$1,640,022	\$1,582,204	\$1,551,915	\$1,551,915	\$0	0.00%
Other	\$2,132,784	\$2,162,284	\$2,138,557	\$1,807,680	(\$330,877)	-15.47%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$55,500,645</b>	<b>\$58,443,408</b>	<b>\$59,812,835</b>	<b>\$60,130,670</b>	<b>\$317,835</b>	<b>0.53%</b>

**2016-2017  
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>General Fund Revenue</b>					
<b>Property Tax &amp; County Revenue</b>					
111	Property Taxes	\$3,977,149	\$3,903,198	\$3,747,487	\$3,888,754
111	Property Taxes - Health & Safety - 05	\$211,289	\$94,202	\$285,837	\$48,365
111	Long Term Facilities Maintenance Levy - C	\$0	\$0	\$0	\$669,791
302-111	Property Taxes - Lease Levy - 05	\$414,134	\$475,508	\$467,572	\$475,141
335-111	Alt Teaching Q Comp Levy	\$0	\$0	\$380,845	\$431,234
342-111	Property Taxes - Safe Schools	\$192,066	\$227,507	\$224,927	\$226,568
830-111	Property Taxes - Career Tech	\$60,605	\$60,029	\$80,347	\$80,347
835-111	Property Taxes - Deferred Maint - 05	\$237,802	\$232,887	\$254,462	(\$1,499)
005	Property Taxes - Re-Employment	\$15,069	(\$20,259)	\$17,594	\$17,594
009	Fiscal Disparities	\$71,685	\$67,147	\$67,147	\$67,147
210	County Apportionment	\$125,622	\$119,245	\$119,245	\$119,245
189	Misc County Tax Revenue	\$27,355	\$21,906	\$22,000	\$22,000
112	Property Tax Shift	(\$2,092,167)	\$0	\$0	\$0
<b>Sub-Total Property Tax &amp; County Revenue</b>		<b>\$3,240,609</b>	<b>\$5,181,370</b>	<b>\$5,667,463</b>	<b>\$6,044,687</b>
<b>Tuition, Fees &amp; Admissions</b>					
211	Parking Fees	\$59,460	\$60,923	\$60,923	\$60,923
202/050/203	Admission & Student Activity Revenue	\$430,222	\$407,402	\$438,028	\$410,784
180	Third Party Billings	\$177,080	\$53,054	\$75,000	\$75,000
<b>Sub-Total Tuition, Fees &amp; Admissions</b>		<b>\$666,762</b>	<b>\$521,379</b>	<b>\$573,951</b>	<b>\$546,707</b>
<b>Other Local Revenue</b>					
130	Interest Revenue	\$49,147	\$54,065	\$56,000	\$60,000
093	Transportation Rent - 05	\$98,400	\$90,200	\$98,400	\$98,400
181	Rental Fees	\$42,260	\$35,962	\$48,000	\$55,000
021	Revenue from Other Districts	\$65,125	\$45,000	\$70,836	\$45,000
096/601	Donations	\$17,496	\$52,380	\$34,715	\$30,084
040	Tuition from Patrons	\$0	\$376	\$0	\$0
097	E Rate Revenue	\$83,723	\$95,944	\$95,000	\$95,000
188	Retiree Contributions	\$137,006	\$108,965	\$85,148	\$62,556
610	Sales Tax	\$14,133	\$13,569	\$14,000	\$14,000
099/339	Misc Local Revenue	\$69,432	\$133,929	\$87,677	\$88,777
099	Misc Revenue - 05	\$49,147	\$57,566	\$43,139	\$41,807
099	Student Activities - 09	\$743,600	\$848,048	\$760,048	\$630,512
205	Shop Receipts	\$22,551	\$25,587	\$25,500	\$25,500
206	Band Receipts	\$1,840	\$1,318	\$1,700	\$1,700
207	Art Receipts	\$7,509	\$10,085	\$10,000	\$10,000
208	Ag Ed Receipts	\$2,007	\$0	\$0	\$0
195	Insurance Recovery	\$5,233	\$9,547	\$1,000	\$1,000
369	Arts Mag Grant/OOSS/CMJTS/SHIP	\$57,204	\$58,364	\$6,892	\$0
<b>Sub-Total Other Local Revenue</b>		<b>\$1,465,813</b>	<b>\$1,640,905</b>	<b>\$1,438,055</b>	<b>\$1,259,336</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
<b>General Fund Revenue</b>					
<b>State Aids</b>					
311	Endowment Fund Appt	\$160,699	\$166,235	\$209,975	\$159,614
211	General Education Aid	\$34,440,593	\$37,323,567	\$37,954,849	\$38,244,453
302-211	Operating Capital	\$240,177	\$462,223	\$460,214	\$457,309
302-211	Operating Capital - 05	\$1,090,419	\$920,141	\$916,141	\$910,357
306-211	Staff Development	\$712,033	\$738,364	\$749,960	\$760,134
313-211	Integration	\$344,010	\$355,568	\$366,403	\$365,927
317-211	Basic Skills	\$1,315,902	\$1,241,612	\$1,109,411	\$1,071,603
330-211	Learning & Development	\$1,322,549	\$1,303,966	\$1,276,207	\$1,255,114
335-211	Alt Teaching Q Comp	\$0	\$1	\$1,144,835	\$1,086,290
388-211	Gifted & Talented	\$80,577	\$82,308	\$81,956	\$81,439
212	Literacy Aid	\$390,905	\$325,330	\$321,352	\$321,352
312	Shared Time	\$8,672	\$2,227	\$14,402	\$14,402
227	Abatement Aid	\$5,426	\$4,314	\$3,385	\$3,385
229	Disparity Reduction	\$435	\$385	\$360	\$360
234	Hmstd Mkt Value Credit	\$11,359	\$9,389	\$15,551	\$15,551
258	Mobile Hmstd Mkt Value Credit	\$0	\$0	\$0	\$0
299	State Aid Adjustment	\$2,092,167	\$0	\$0	\$0
302-300	Equity Aid - 05	\$14,467	\$14,801	\$15,000	\$15,000
317	Long Term Facilities Maintenance - 05	\$0	\$0	\$0	\$67,875
319-300	Teacher Dev&Eval-	\$0	\$116,693	\$0	\$0
385-300	Deferred Maint - 05	\$92,952	\$104,921	\$94,172	\$0
714-300	Deseg Transport	\$191,931	\$117,767	\$157,770	\$157,770
720-300	Nonpublic Pupil Transport	\$140,810	\$146,056	\$151,287	\$146,912
830-300	Secondary Vocational Transport	\$60,704	\$58,002	\$57,354	\$63,876
739-300	Post Secondary Option Transport	\$75	\$0	\$0	\$0
363	Special Education	\$5,748,415	\$5,993,059	\$5,323,853	\$5,497,202
399	Other State Aid	\$21,953	\$30,621	\$30,463	\$30,463
<b>Sub-Total State Aids</b>		<b>\$48,487,230</b>	<b>\$49,517,550</b>	<b>\$50,454,900</b>	<b>\$50,726,388</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

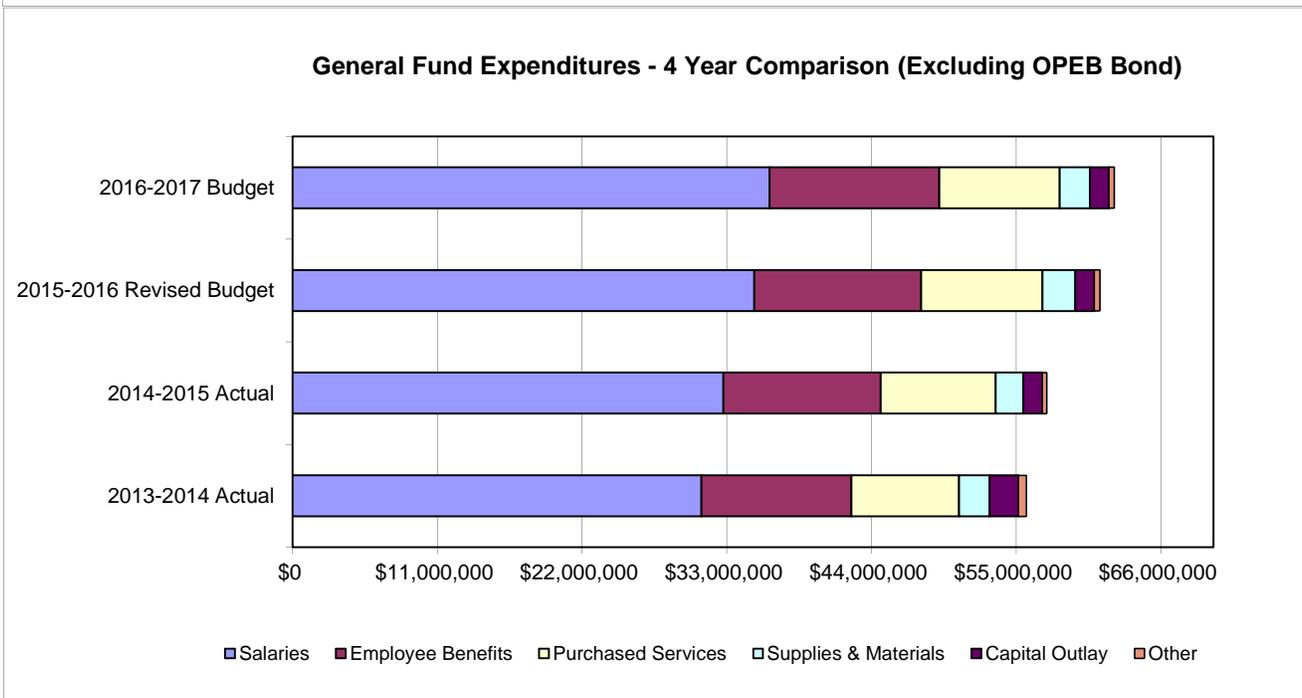
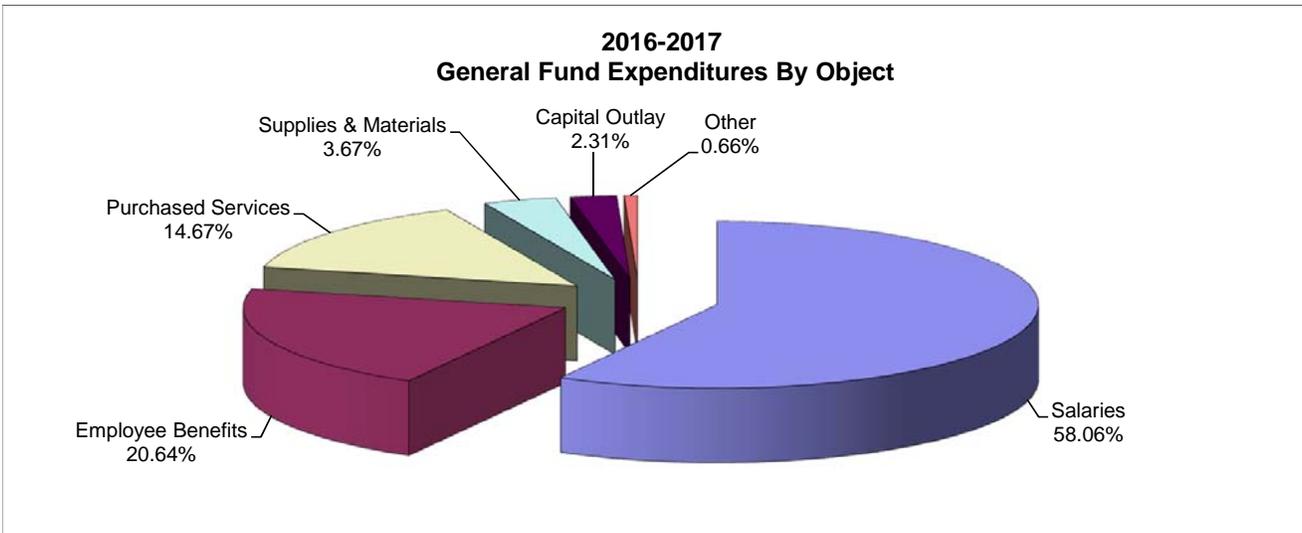
**GENERAL FUND 01**

		<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
<b>General Fund Revenue</b>					
<b>Federal Aids</b>					
401	Title I	\$425,593	\$369,609	\$413,116	\$413,116
470	Title I - ARRA	\$0	\$0	\$0	\$0
414	Title II Part A	\$106,112	\$92,565	\$117,174	\$117,174
417	Title III Part A	\$4,059	\$72	\$0	\$0
419	Special Education	\$958,424	\$994,333	\$911,508	\$911,508
420	Special Education - Preschool	\$21,642	\$19,437	\$20,303	\$20,303
422	Special Education - IEIC	\$21,035	\$37,409	\$27,814	\$27,814
425	Special Education - EIS	\$95,117	\$60,000	\$60,000	\$60,000
435	Special Education - CIMP	\$8,040	\$6,263	\$0	\$0
437	Special Education - Preschool Incentive	\$0	\$0	\$0	\$0
480-486	Special Education - ARRA	\$0	\$0	\$0	\$0
599	Misc Federal Direct Aid	\$0	\$0	\$0	\$0
628	Carl Perkins	\$0	\$2,516	\$2,000	\$2,000
152	Education Jobs	\$0	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
<b>Sub-Total Federal Aids</b>		<b>\$1,640,022</b>	<b>\$1,582,204</b>	<b>\$1,551,915</b>	<b>\$1,551,915</b>
<b>Other Financing Sources</b>					
196	Sale of Equipment - 01	\$0	\$0	\$1,000	\$1,000
623	Sale of Property - 05	\$0	\$0	\$124,914	\$0
624	Sale of Equipment - 05	\$209	\$0	\$637	\$637
631	Proceeds from Loans	\$0	\$0	\$0	\$0
<b>Sub-Total Other Financing Sources</b>		<b>\$209</b>	<b>\$0</b>	<b>\$126,551</b>	<b>\$1,637</b>
<b>Total General Fund Revenue</b>		<b>\$55,500,645</b>	<b>\$58,443,408</b>	<b>\$59,812,835</b>	<b>\$60,130,670</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01 - EXPENDITURE SUMMARY**

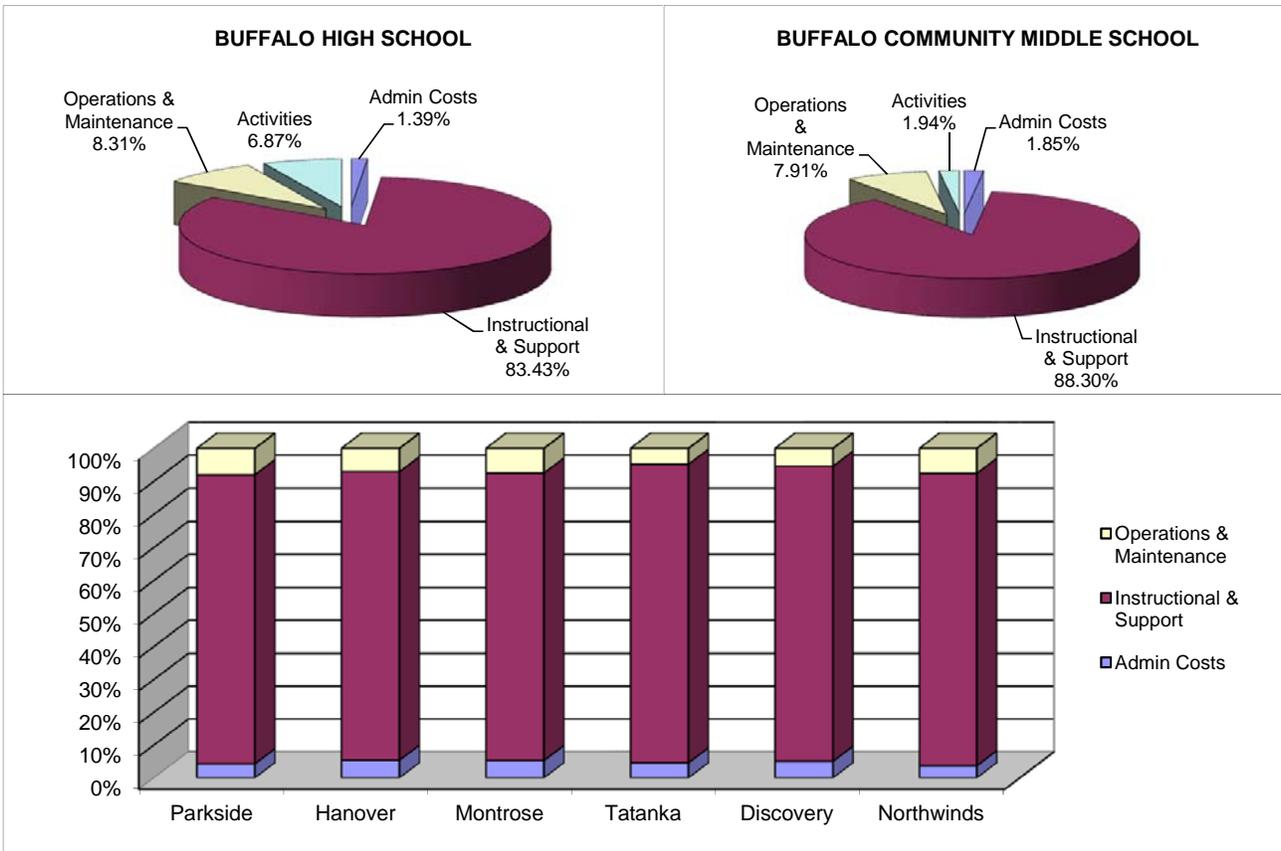
	2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget	Amount Change	% Change
Salaries	\$31,080,937	\$32,756,714	\$35,110,346	\$36,268,717	\$1,158,371	3.30%
Employee Benefits	\$11,390,937	\$11,946,918	\$12,663,546	\$12,893,279	\$229,733	1.81%
Purchased Services	\$8,200,465	\$8,755,466	\$9,239,444	\$9,161,659	(\$77,785)	-0.84%
Supplies & Materials	\$2,312,864	\$2,085,111	\$2,497,047	\$2,292,979	(\$204,068)	-8.17%
Capital Outlay	\$2,203,165	\$1,460,239	\$1,432,580	\$1,442,810	\$10,230	0.71%
Other	\$597,204	\$336,565	\$428,344	\$413,073	(\$15,271)	-3.57%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$55,785,572</b>	<b>\$57,341,013</b>	<b>\$61,371,307</b>	<b>\$62,472,517</b>	<b>\$1,101,210</b>	<b>1.79%</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL**

	<b>Admin Costs</b>	<b>Instructional &amp; Support</b>	<b>Operations &amp; Maintenance</b>	<b>Activities</b>
Buffalo High School	\$195,441	\$11,772,223	\$1,172,748	\$969,850
Buffalo Community Middle School	\$183,293	\$8,756,325	\$784,363	\$192,782
Parkside Elementary	\$171,817	\$3,487,151	\$315,242	
Hanover Elementary	\$174,385	\$2,814,405	\$226,485	
Montrose Elementary	\$153,649	\$2,517,859	\$214,610	
Tatanka Elementary	\$171,417	\$3,354,597	\$176,595	
Discovery Elementary	\$88,076	\$1,544,929	\$92,428	
Northwinds Elementary	\$168,939	\$4,021,787	\$342,012	



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$331,683	\$351,721	\$369,840	\$377,230	\$7,390
Managerial Salaries	\$193,487	\$143,223	\$147,105	\$170,010	\$22,905
Certified Salaries	\$5,860,453	\$6,063,841	\$6,219,667	\$6,434,046	\$214,379
Classified Salaries	\$1,162,540	\$1,212,933	\$1,337,440	\$1,316,960	(\$20,480)
Other Salaries	\$743,502	\$789,829	\$1,075,005	\$1,084,713	\$9,708
Employee Benefits	\$2,902,252	\$2,981,269	\$3,156,892	\$3,219,842	\$62,950
Supplies & Materials	\$321,448	\$340,007	\$368,503	\$357,790	(\$10,713)
Tuition	\$164,695	\$168,474	\$180,000	\$200,000	\$20,000
Equipment	\$79,941	\$77,835	\$197,651	\$60,216	(\$137,435)
All Others	\$884,734	\$864,591	\$927,222	\$889,455	(\$37,767)
<b>Total Expenditures</b>	<b>\$12,644,735</b>	<b>\$12,993,723</b>	<b>\$13,979,325</b>	<b>\$14,110,262</b>	<b>\$130,937</b>

**Full Time Equivalent**

Administrators	4.00	4.00	0.00
Teachers	102.60	109.56	6.96
Classified	46.18	53.89	7.71
<b>Total FTE's</b>	<b>152.78</b>	<b>167.45</b>	<b>14.67</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$347,623	\$360,461	\$361,850	\$370,800	\$8,950
Certified Salaries	\$4,416,413	\$4,648,362	\$4,751,238	\$5,038,682	\$287,444
Classified Salaries	\$736,448	\$832,963	\$786,870	\$817,850	\$30,980
Other Salaries	\$299,522	\$374,809	\$562,420	\$561,073	(\$1,347)
Employee Benefits	\$2,063,526	\$2,201,880	\$2,282,178	\$2,320,098	\$37,920
Supplies & Materials	\$159,658	\$145,775	\$154,105	\$157,306	\$3,201
Equipment	\$78,899	\$128,884	\$87,752	\$86,102	(\$1,650)
All Others & Targ Serv	\$483,325	\$495,740	\$562,060	\$564,852	\$2,792
<b>Total Expenditures</b>	<b>\$8,585,414</b>	<b>\$9,188,874</b>	<b>\$9,548,473</b>	<b>\$9,916,763</b>	<b>\$368,290</b>

**Full Time Equivalent**

Administrators	3.00	3.00	0.00
Teachers	79.16	80.90	1.74
Classified	36.97	35.16	(1.81)
<b>Total FTE's</b>	<b>119.13</b>	<b>119.06</b>	<b>(0.07)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$119,072	\$121,454	\$123,670	\$126,150	\$2,480
Certified Salaries	\$1,814,194	\$1,946,723	\$1,882,152	\$1,930,084	\$47,932
Classified Salaries	\$413,240	\$445,957	\$479,260	\$474,830	(\$4,430)
Other Salaries	\$137,927	\$130,738	\$223,683	\$222,242	(\$1,441)
Employee Benefits	\$889,956	\$971,021	\$994,799	\$1,011,204	\$16,405
Supplies & Materials	\$44,201	\$37,780	\$45,845	\$42,585	(\$3,260)
Equipment	\$29,386	\$27,921	\$17,500	\$12,000	(\$5,500)
All Others & Targ Serv	\$148,367	\$115,033	\$149,815	\$155,115	\$5,300
<b>Total Expenditures</b>	<b>\$3,596,343</b>	<b>\$3,796,627</b>	<b>\$3,916,724</b>	<b>\$3,974,210</b>	<b>\$57,486</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	31.82	29.75	(2.07)
Classified	20.13	20.51	0.38
<b>Total FTE's</b>	<b>52.95</b>	<b>51.26</b>	<b>(1.69)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$123,097	\$125,499	\$127,910	\$130,470	\$2,560
Certified Salaries	\$1,427,242	\$1,538,716	\$1,612,901	\$1,689,684	\$76,783
Classified Salaries	\$287,773	\$315,921	\$317,080	\$310,360	(\$6,720)
Other Salaries	\$84,531	\$84,116	\$149,276	\$149,486	\$210
Employee Benefits	\$649,938	\$700,565	\$738,358	\$747,720	\$9,362
Supplies & Materials	\$37,938	\$36,530	\$40,070	\$40,490	\$420
Equipment	\$6,058	\$27,904	\$9,200	\$10,000	\$800
All Others	\$115,182	\$130,751	\$135,556	\$137,065	\$1,509
<b>Total Expenditures</b>	<b>\$2,731,759</b>	<b>\$2,960,002</b>	<b>\$3,130,351</b>	<b>\$3,215,275</b>	<b>\$84,924</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	23.58	24.88	1.30
Classified	13.09	12.51	(0.58)
<b>Total FTE's</b>	<b>37.67</b>	<b>38.39</b>	<b>0.72</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$105,783	\$107,899	\$109,790	\$111,990	\$2,200
Certified Salaries	\$1,241,079	\$1,328,837	\$1,311,825	\$1,370,449	\$58,624
Classified Salaries	\$299,958	\$324,256	\$347,950	\$387,240	\$39,290
Other Salaries	\$73,735	\$80,871	\$145,900	\$144,652	(\$1,248)
Employee Benefits	\$638,964	\$672,388	\$695,000	\$706,866	\$11,866
Supplies & Materials	\$34,743	\$25,769	\$64,030	\$32,070	(\$31,960)
Equipment	\$25,181	\$21,128	\$23,500	\$18,098	(\$5,402)
All Others/MEEC	\$102,292	\$107,622	\$109,613	\$114,753	\$5,140
<b>Total Expenditures</b>	<b>\$2,521,735</b>	<b>\$2,668,770</b>	<b>\$2,807,608</b>	<b>\$2,886,118</b>	<b>\$78,510</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	23.20	26.17	2.97
Classified	13.24	11.58	(1.66)
<b>Total FTE's</b>	<b>37.44</b>	<b>38.75</b>	<b>1.31</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$119,072	\$121,454	\$123,670	\$126,150	\$2,480
Certified Salaries	\$1,679,166	\$1,845,152	\$1,905,793	\$1,918,925	\$13,132
Classified Salaries	\$356,618	\$408,667	\$436,030	\$381,080	(\$54,950)
Other Salaries	\$64,969	\$64,129	\$148,016	\$143,782	(\$4,234)
Employee Benefits	\$796,429	\$877,025	\$932,699	\$945,181	\$12,482
Supplies & Materials	\$74,792	\$58,825	\$62,404	\$60,811	(\$1,593)
Equipment	\$40,019	\$27,797	\$17,727	\$16,880	(\$847)
All Others & Targ Serv	\$102,186	\$94,706	\$109,909	\$109,800	(\$109)
<b>Total Expenditures</b>	<b>\$3,233,251</b>	<b>\$3,497,755</b>	<b>\$3,736,248</b>	<b>\$3,702,609</b>	<b>(\$33,639)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	33.20	32.15	(1.05)
Classified	16.97	17.32	0.35
<b>Total FTE's</b>	<b>51.17</b>	<b>50.47</b>	<b>(0.70)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$60,367	\$59,944	\$61,000	\$62,220	\$1,220
Certified Salaries	\$758,074	\$871,295	\$895,019	\$927,424	\$32,405
Classified Salaries	\$171,360	\$177,181	\$187,810	\$194,120	\$6,310
Other Salaries	\$43,172	\$22,869	\$26,130	\$29,130	\$3,000
Employee Benefits	\$376,884	\$398,020	\$404,588	\$418,409	\$13,821
Supplies & Materials	\$15,838	\$8,363	\$17,585	\$17,615	\$30
Equipment	\$27,353	\$16,483	\$16,220	\$16,220	\$0
All Others & Targ Serv	\$50,092	\$51,541	\$61,130	\$60,295	(\$835)
<b>Total Expenditures</b>	<b>\$1,503,140</b>	<b>\$1,605,696</b>	<b>\$1,669,482</b>	<b>\$1,725,433</b>	<b>\$55,951</b>

**Full Time Equivalent**

Administrators	0.50	0.50	0.00
Teachers	14.45	14.90	0.45
Classified	9.68	11.10	1.42
<b>Total FTE's</b>	<b>24.63</b>	<b>26.50</b>	<b>1.87</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Revised Budget 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$113,922	\$119,888	\$121,990	\$124,430	\$2,440
Certified Salaries	\$1,987,028	\$2,058,784	\$2,201,664	\$2,246,211	\$44,547
Classified Salaries	\$548,269	\$600,553	\$550,950	\$578,830	\$27,880
Other Salaries	\$146,683	\$129,431	\$220,552	\$217,901	(\$2,651)
Employee Benefits	\$1,054,422	\$1,076,392	\$1,091,125	\$1,105,938	\$14,813
Supplies & Materials	\$56,295	\$48,649	\$63,095	\$54,503	(\$8,592)
Equipment	\$27,965	\$18,849	\$16,390	\$16,313	(\$77)
All Others & Targ Serv	\$166,071	\$180,666	\$187,762	\$188,612	\$850
<b>Total Expenditures</b>	<b>\$4,100,655</b>	<b>\$4,233,212</b>	<b>\$4,453,528</b>	<b>\$4,532,738</b>	<b>\$79,210</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	33.42	34.71	1.29
Classified	23.44	21.57	(1.87)
<b>Total FTE's</b>	<b>57.86</b>	<b>57.28</b>	<b>(0.58)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>District Wide</b>					
107	Community Relations	\$126,347	\$127,335	\$130,965	\$133,077
150	Legal	\$39,465	\$39,408	\$42,000	\$62,000
160	Personnel	\$251,490	\$246,824	\$271,012	\$275,842
251	Board of Education	\$43,083	\$42,874	\$54,829	\$56,909
252	Superintendent & Elections	\$348,063	\$333,086	\$356,854	\$361,897
256	Business Office	\$629,274	\$663,559	\$653,015	\$668,036
	<b>Sub-Total District Wide</b>	<b>\$1,437,722</b>	<b>\$1,453,086</b>	<b>\$1,508,675</b>	<b>\$1,557,761</b>
<b>Operation &amp; Maintenance of Plant</b>					
006	Salaries - Custodial	\$209,301	\$240,494	\$322,500	\$340,900
111	Telephone	\$71,080	\$71,311	\$78,980	\$78,980
113/143	Travel & Training	\$1,815	\$994	\$6,060	\$6,060
131	Snow Removal	\$56,348	\$27,300	\$27,500	\$54,340
110/204	Custodian Supplies	\$1,880	\$1,409	\$11,413	\$11,413
211/212	Fuel	\$13,134	\$7,284	\$18,772	\$18,772
041-295	Benefits - Custodial	\$92,742	\$103,715	\$159,323	\$158,731
306	Miscellaneous Expenses	\$1,942	\$2,686	\$3,030	\$3,030
300-303	Care & Upkeep Buildings	\$16,293	\$686	\$16,665	\$16,665
257	Mail Room	\$29,951	\$23,435	\$32,041	\$44,602
277	Warehouse	\$1,080	\$12,858	\$25,831	\$26,441
281	Laundry	\$17,989	\$20,793	\$18,279	\$18,279
620	A-V Repair	\$2,340	\$5,701	\$4,000	\$4,000
	District Operations of Plant	\$233,010	\$240,858	\$267,143	\$277,283
	<b>Sub-Total Ops &amp; Maint of Plant</b>	<b>\$748,905</b>	<b>\$759,524</b>	<b>\$991,537</b>	<b>\$1,059,496</b>
<b>Transportation</b>					
000	Transportation Program	\$156,494	\$155,179	\$157,489	\$158,238
713	Open Enrollment Transportation	\$21,362	\$7,645	\$7,836	\$8,032
714/715	Integration District Transportation	\$194,122	\$188,381	\$193,090	\$197,917
716	Noon Kindergarten	\$185,612	\$100,043	\$102,545	\$105,109
720/721	Regular Transportation	\$1,842,832	\$2,086,908	\$2,184,643	\$2,260,684
720	Regular Transportation - Fuel	\$43,062	(\$22,422)	(\$70,000)	(\$70,000)
723	Special Ed Transportation	\$935,324	\$1,298,859	\$1,396,956	\$1,464,771
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$87,494	\$112,214	\$115,019	\$117,895
728	Special Transportation	\$373,535	\$178,461	\$182,922	\$187,495
733	Non-Authorized	\$53,919	\$71,244	\$56,649	\$58,065
737/739	Non-Resident/Low Income	\$608	\$655	\$671	\$688
	<b>Sub-Total Transportation</b>	<b>\$3,894,364</b>	<b>\$4,177,167</b>	<b>\$4,327,820</b>	<b>\$4,488,894</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Special Education</b>					
401	Speech Therapy	\$7,786	\$7,634	\$4,413	\$4,413
402	Mild Moderate Handicapped	\$21	\$315	\$125	\$125
403	Moderate Severe Handicapped	\$9,512	\$48,708	\$36,792	\$36,792
404	Physically Impaired	\$390,316	\$412,602	\$444,288	\$460,025
405	Deaf	\$85,560	\$92,762	\$89,665	\$93,019
406	Visually Impaired	\$93,287	\$95,787	\$2,598	\$2,598
407	Learning Disabilities	\$20,538	\$327	\$350	\$350
408	EBD	\$1,871	\$17,050	\$3,205	\$3,205
410	Other Health Disabilities	\$8,787	\$0	\$0	\$0
411	Autism	\$215,549	\$271,917	\$263,571	\$268,235
412	Developmentally Delayed	\$0	\$1,266	\$1,407	\$1,407
416	Severely Multiply Impaired	\$27,419	\$28	\$10,000	\$10,000
419	Special Ed. Administration	\$184,173	\$171,870	\$158,448	\$161,639
420-422	Special Ed Support	\$374,666	\$368,186	\$342,236	\$407,358
420	Special Ed - ARRA	\$0	\$0	\$0	\$0
425	General Special Ed	\$66,386	\$64,873	\$60,891	\$60,891
500-009	ECSE Cert Inst Temps	\$0	\$0	\$0	\$0
500-401	ECSE Speech	\$358,446	\$408,770	\$399,806	\$380,720
500-412	ECSE Early Childhood	\$872,356	\$919,107	\$885,872	\$958,998
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$17,490	\$0	\$0	\$0
085	PRIDE	\$323,984	\$293,115	\$340,724	\$285,272
998	Tuition - Other Districts	\$310,825	\$335,381	\$360,000	\$360,000
	<b>Sub-Total Special Education</b>	<b>\$3,368,972</b>	<b>\$3,509,698</b>	<b>\$3,404,391</b>	<b>\$3,495,047</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Instructional Support</b>					
211/212	Substitutes - Secondary	\$1,083	\$1,601	\$2,009	\$2,009
009/260	Substitutes - Elementary	\$0	\$0	\$0	\$0
211/260	DW Professional Fees	\$10,439	\$12,026	\$40,669	\$223,484
600/601	Extended School Year	\$198,052	\$248,947	\$264,475	\$264,475
224	Staff Development	\$268,421	\$366,114	\$233,149	\$322,672
225	Instructional Improvement	\$275,388	\$292,096	\$338,405	\$165,651
228	Instructional Administration	\$211,566	\$218,695	\$233,934	\$238,190
259	Data Processing	\$114,919	\$121,200	\$125,336	\$126,111
284	Print Shop	\$83,615	\$102,937	\$112,298	\$106,099
315	Integration	\$295,952	\$172,397	\$226,383	\$229,078
318	Incentive	\$0	\$42,090	\$0	\$10,495
399	Carl Perkins	\$1,642	\$984	\$2,000	\$2,000
640	Autism Grant	\$0	\$0	\$674,866	\$670,484
680	Technology	\$898,996	\$624,331	\$580,185	\$453,667
570	Gifted Education	\$93,007	\$105,775	\$107,390	\$112,167
132	Tuition - Vocational Center	\$428,838	\$410,507	\$424,771	\$453,270
211-144	Tuition - Vocational-Alternate	\$396,044	\$384,483	\$320,543	\$320,543
213-144	Tuition - WTC Targeted Services	\$12,232	\$24,286	\$26,254	\$26,254
401	Title I	\$35,086	\$26,086	\$22,868	\$20,103
414	Title II	\$106,113	\$92,564	\$117,173	\$119,064
417	Title III	\$4,059	\$71	\$0	\$0
433	Safe & Drug	\$0	\$0	\$0	\$0
<b>Sub-Total Instructional Support</b>		<b>\$3,435,452</b>	<b>\$3,247,190</b>	<b>\$3,852,708</b>	<b>\$3,865,816</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo High School</b>					
253	Office of the Principal	\$183,723	\$187,693	\$191,347	\$195,441
210	Secondary - Other	\$284,111	\$475,476	\$538,573	\$570,231
211/212	All Instructional Programs & Subs	\$609,282	\$717,990	\$603,140	\$595,654
044	Workers Compensation	\$63,873	\$66,961	\$78,993	\$66,120
126	Reading	\$84,955	\$86,092	\$91,574	\$93,913
202	Guidance Services	\$434,714	\$467,918	\$489,221	\$478,694
219	LEP	\$25,695	\$77,486	\$74,154	\$12,685
221	Homebound	\$4,379	\$3,295	\$3,330	\$3,330
224	Staff Development	\$157,802	\$125,096	\$120,996	\$120,996
226	Library	\$166,105	\$111,316	\$131,232	\$128,396
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$78,737	\$0	\$54,330	\$54,090
242	Wright Choice	\$113,269	\$145,449	\$37,219	\$29,855
275	Operation of Plant	\$1,018,556	\$1,046,158	\$1,151,659	\$1,172,748
300	Language Arts	\$925,767	\$852,760	\$941,780	\$984,753
315	Integration	\$179,404	\$269,735	\$170,016	\$128,126
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$75,733	\$98,046	\$82,887	\$152,496
352	German	\$76,073	\$75,697	\$80,394	\$82,148
353	Spanish	\$253,036	\$192,278	\$240,750	\$228,578
380	Special Needs	\$184,541	\$197,057	\$223,285	\$215,938
400	Mathematics	\$799,282	\$832,329	\$721,980	\$698,371
401	Speech Therapy	\$96,238	\$98,442	\$131,689	\$156,637
402	Mild Moderate Handicapped	\$83,855	\$204,647	\$226,135	\$234,650
403	Moderate Severe Handicapped	\$182,770	\$224,720	\$242,198	\$259,429
404	Physically Impaired	\$26,721	\$27,861	\$29,446	\$30,658
405	Deaf	\$0	\$0	\$0	\$0
406	Visually Impaired	\$32,520	\$33,606	\$12,692	\$13,070
407	Learning Disabilities	\$419,288	\$352,101	\$395,482	\$410,104
408	EBD	\$461,980	\$421,368	\$463,896	\$474,024
410	Other Health Disabilities	\$0	\$375	\$1,000	\$1,000
411	Autism	\$141,166	\$157,466	\$187,065	\$191,720
416	Severely Multiply Impaired	\$29,932	\$21,909	\$17,781	\$23,232
420-425	Special Ed Support & ARRA	\$63,092	\$45,527	\$129,625	\$116,797
448	AVID	\$0	\$0	\$0	\$1,350
449	Magnet Art School	\$17,598	\$9,049	\$15,532	\$16,907
452	Art	\$279,271	\$290,504	\$318,073	\$325,470
453	Art Resale	\$7,018	\$6,628	\$8,000	\$8,000

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo High School (Continued)</b>					
454	Vocal Music	\$99,856	\$101,853	\$104,392	\$106,894
455	Instrumental Music	\$195,342	\$204,661	\$211,696	\$216,227
457	Band Resale	\$592	\$3,860	\$2,000	\$2,000
459	Orchestra	\$19,208	\$21,869	\$23,607	\$23,352
460	Dance	\$979	\$600	\$912	\$938
503/505	Phy Ed & Health	\$509,201	\$507,921	\$539,472	\$562,753
550	Social Studies	\$893,448	\$893,402	\$912,986	\$951,639
600	Natural Science	\$736,547	\$721,008	\$818,899	\$810,748
601	College in School	\$96,550	\$96,681	\$110,167	\$132,167
610	Instructional Services	\$0	\$80	\$0	\$0
640	Professional Development	\$0	\$0	\$275,135	\$272,444
652	Business Education	\$249,809	\$257,096	\$295,337	\$306,695
680	Technology	\$88,127	\$65,027	\$70,706	\$72,077
700	Industrial Arts	\$283,282	\$297,650	\$302,915	\$309,756
712	Agriculture	\$70,554	\$107,274	\$119,393	\$118,821
716	Home Economics	\$121,469	\$146,421	\$115,056	\$119,487
717	Industrial Arts Resale	\$24,579	\$25,281	\$27,000	\$28,000
720	Health Services	\$71,605	\$65,282	\$67,818	\$70,684
730	Psychologists	\$66,021	\$76,869	\$93,269	\$84,259
740	Social Workers	\$104,128	\$96,489	\$101,089	\$104,502
790	Safe Schools Officer	\$30,000	\$30,000	\$36,000	\$37,800
800	Athletics & Activities	\$1,049,734	\$988,848	\$1,136,086	\$969,850
045	Phoenix Learning Center	\$373,218	\$362,516	\$409,916	\$533,558
	<b>Sub-Total High School</b>	<b>\$12,644,735</b>	<b>\$12,993,723</b>	<b>\$13,979,325</b>	<b>\$14,110,262</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo Community Middle School</b>					
253	Office of the Principal	\$172,367	\$182,463	\$179,858	\$183,293
210	Secondary - Other	\$203,862	\$251,378	\$271,539	\$259,330
211/212	All Instructional Programs & Subs	\$572,412	\$691,237	\$655,498	\$662,631
044	Workers Compensation	\$52,044	\$54,560	\$64,364	\$53,876
006	Sixth Grade	\$1,108,514	\$1,095,976	\$1,134,460	\$1,147,523
126	Reading	\$44,599	\$13,837	\$16,162	\$16,760
202	Guidance Services	\$202,974	\$279,493	\$295,219	\$305,044
219	LEP	\$86,277	\$46,099	\$49,336	\$49,834
221	Homebound	\$1,547	\$259	\$2,009	\$2,009
224	Staff Development	\$92,111	\$73,784	\$81,179	\$80,391
226	Library	\$11,969	\$13,480	\$13,250	\$13,250
229	Curriculum Development	\$52,355	\$0	\$40,200	\$40,410
275	Operation of Plant	\$739,815	\$785,782	\$745,503	\$784,363
300	Language Arts	\$446,265	\$530,731	\$535,839	\$551,977
315	Integration	\$0	\$39,916	\$47,913	\$48,323
400	Mathematics	\$465,949	\$561,719	\$569,447	\$611,118
401	Speech Therapy	\$88,475	\$83,388	\$86,596	\$88,498
402	Mild Moderate Handicapped	\$114,699	\$100,766	\$98,092	\$101,248
403	Moderate Severe Handicapped	\$239,361	\$308,113	\$327,349	\$329,287
404	Physically Impaired	\$27,010	\$28,420	\$29,362	\$30,483
407	Learning Disabilities	\$472,125	\$466,622	\$484,526	\$501,342
408	EBD	\$265,065	\$296,432	\$272,076	\$336,833
410	Other Health Disabilities	\$0	\$60	\$0	\$0
411	Autism	\$171,416	\$289,693	\$271,559	\$280,533
416	Severely Multiply Impaired	\$13,856	\$0	\$0	\$0
420-425	Special Ed Support	\$26,409	\$29,711	\$37,517	\$38,264
452	Art	\$167,953	\$147,018	\$115,794	\$120,278
454	Vocal Music	\$182,097	\$186,518	\$191,000	\$199,711
455	Instructional Music	\$243,497	\$258,062	\$242,856	\$253,376
456	General Music	\$598	\$309	\$980	\$980
457	Band Resale	\$288	\$179	\$500	\$500
503/505	Phy Ed & Health	\$393,011	\$359,096	\$393,081	\$437,536
550	Social Studies	\$425,543	\$446,739	\$472,789	\$492,394
570	Gifted Education/Quest Program	\$182,722	\$180,240	\$199,239	\$208,608
600	Natural Science	\$469,504	\$497,858	\$516,290	\$511,427
640	Professional Development	\$0	\$0	\$201,177	\$198,486
680	Technology	\$66,227	\$63,248	\$68,633	\$70,467

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo Community Middle School (Continued)</b>					
700	Industrial Arts	\$162,547	\$159,962	\$164,410	\$172,583
716	Home Economics	\$145,115	\$125,462	\$127,318	\$131,862
717	Industrial Arts Resale	\$3,989	\$2,581	\$4,500	\$5,000
720	Health Services	\$94,004	\$100,387	\$104,935	\$108,126
730	Psychologists	\$87,481	\$89,199	\$91,053	\$137,443
740	Social Workers	\$88,693	\$132,097	\$92,964	\$94,885
790	Safe Schools Officer	\$20,000	\$20,000	\$24,000	\$25,200
800	Athletics & Activities	\$168,674	\$173,539	\$189,602	\$192,782
	Targeted Services	\$11,995	\$22,461	\$38,499	\$38,499
	<b>Sub-Total Middle School</b>	<b>\$8,585,414</b>	<b>\$9,188,874</b>	<b>\$9,548,473</b>	<b>\$9,916,763</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Parkside Elementary School</b>					
253	Office of the Principal	\$163,590	\$166,135	\$169,097	\$171,817
260/009	All Instructional Programs & Subs	\$201,969	\$236,917	\$218,389	\$222,453
044	Workers Compensation	\$18,926	\$19,841	\$23,405	\$19,591
	Salaries/Benefits K-5	\$1,262,725	\$1,407,938	\$1,436,812	\$1,518,593
007	Kindergarten Supplies	\$607	\$459	\$600	\$600
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
201	Grade Level Supplies	\$2,381	\$2,659	\$2,800	\$2,600
202	Mathematics Supplies	\$8,045	\$7,726	\$8,000	\$8,300
203	Art Supplies	\$1,472	\$1,449	\$1,500	\$1,000
210	Social Studies Supplies	\$15,297	\$1,981	\$3,200	\$800
211	Natural Science Supplies	\$1,069	\$1,290	\$800	\$900
216	Title I & Title I ARRA	\$103,648	\$135,651	\$123,610	\$127,661
217	Basic Skills	\$58,879	\$82,514	\$142,442	\$108,251
219	LEP	\$66,978	\$49,061	\$100	\$100
221	Homebound	\$344	\$113	\$1,720	\$1,720
224	Staff Development	\$44,747	\$36,648	\$33,198	\$32,369
226	Library	\$96,266	\$101,065	\$109,501	\$113,259
227	Audio Visual Supplies	\$316	\$982	\$1,000	\$1,000
229	Curriculum Development	\$0	\$0	\$0	\$0
240	Safety Patrol	\$1,122	\$1,023	\$963	\$985
275	Operation of Plant	\$270,130	\$270,494	\$311,482	\$315,242
401	Speech Therapy	\$112,106	\$118,459	\$118,258	\$120,788
402	Mild Moderate Handicapped	\$87,062	\$75,882	\$80,756	\$82,484
403	Moderate Severe Handicapped	\$151	\$0	\$0	\$0
407	Learning Disabilities	\$191,095	\$199,744	\$256,928	\$196,498
408	EBD	\$101,670	\$84,309	\$84,202	\$99,256
410	Other Health Disabilities	\$58,850	\$62,287	\$47,515	\$49,495
411	Autism	\$118,991	\$97,794	\$82,932	\$107,135
412	Early Childhood	\$26,586	\$28,653	\$15,775	\$16,107
420-422	Special Ed Support	\$45,590	\$49,637	\$47,748	\$38,027
456	General Music	\$91,442	\$93,339	\$97,267	\$99,435
503/505	Phy Ed & Health	\$69,672	\$94,410	\$102,101	\$104,229
570	Gifted Education	\$214,737	\$203,883	\$213,695	\$223,227
720	Health Services	\$68,699	\$74,842	\$79,675	\$81,362
730	Psychologists	\$35,089	\$55,512	\$58,025	\$52,573
740	Social Workers	\$20,264	\$28,976	\$34,489	\$47,614
	Targeted Services	\$35,828	\$4,954	\$8,739	\$8,739
	<b>Sub-Total Parkside</b>	<b>\$3,596,343</b>	<b>\$3,796,627</b>	<b>\$3,916,724</b>	<b>\$3,974,210</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>General Fund Expenditures</b>					
<b>Hanover Elementary School</b>					
253	Office of the Principal	\$163,898	\$167,020	\$170,973	\$174,385
260/009	All Instructional Programs & Subs	\$217,651	\$235,515	\$222,291	\$225,466
044	Workers Compensation	\$18,926	\$19,841	\$23,405	\$19,591
	Salaries/Benefits K-5	\$1,457,243	\$1,553,298	\$1,745,240	\$1,784,247
007	Kindergarten Supplies	\$1,766	\$2,400	\$2,400	\$2,400
201	Communication Skills Supplies	\$2,230	\$927	\$1,000	\$500
202	Mathematics Supplies	\$6,972	\$6,401	\$7,000	\$7,000
203	Art Supplies	\$0	\$0	\$0	\$0
210	Social Studies Supplies	\$0	\$964	\$900	\$900
211	Natural Science Supplies	\$463	\$1,450	\$1,000	\$1,000
217	Basic Skills	\$81,124	\$90,986	\$91,180	\$87,594
219	LEP	\$0	\$14,011	\$0	\$0
224	Staff Development	\$35,340	\$30,581	\$32,949	\$32,949
226	Library	\$47,815	\$74,395	\$74,230	\$77,160
227	Audio Visual Supplies	\$2,036	\$3,214	\$1,500	\$1,500
229	Curriculum Development	\$0	\$0	\$12,390	\$12,810
275	Operation of Plant	\$220,573	\$235,432	\$230,476	\$226,485
401	Speech Therapy	\$42,310	\$47,343	\$53,004	\$54,126
402	Mild Moderate Handicapped	\$40,862	\$41,765	\$21,374	\$21,903
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$5,921	\$15,192	\$16,716	\$17,050
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$89,893	\$101,785	\$84,570	\$86,438
408	EBD	\$42,795	\$43,683	\$45,379	\$46,384
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$0	\$0	\$0	\$0
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$17,818	\$5,000	\$4,335	\$1,039
456	General Music	\$80,191	\$92,070	\$101,579	\$103,694
503/505	Phy Ed & Health	\$78,224	\$87,180	\$90,607	\$92,614
720	Health Services	\$47,990	\$60,616	\$64,725	\$66,165
730	Psychologists	\$19,526	\$20,165	\$18,912	\$55,555
740	Social Workers	\$10,192	\$8,768	\$12,216	\$16,320
	<b>Sub-Total Hanover</b>	<b>\$2,731,759</b>	<b>\$2,960,002</b>	<b>\$3,130,351</b>	<b>\$3,215,275</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Montrose Elementary School</b>					
253	Office of the Principal	\$144,666	\$147,680	\$149,499	\$153,649
260/009	All Instructional Programs & Subs	\$216,651	\$175,723	\$233,574	\$218,771
044	Workers Compensation	\$21,291	\$22,321	\$26,331	\$22,040
	Salaries/Benefits K-5	\$1,040,339	\$1,153,455	\$1,174,202	\$1,171,515
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$2,994	\$0	\$0	\$0
202	Mathematics Supplies	\$13,023	\$5,855	\$7,500	\$6,000
203	Art Supplies	\$238	\$151	\$500	\$500
210	Social Studies Supplies	\$1,423	\$252	\$500	\$500
211	Natural Science Supplies	\$280	\$559	\$0	\$0
216	Title I & Title I ARRA	\$74,578	\$85,946	\$78,128	\$67,807
217	Basic Skills	\$12,580	\$69,223	\$63,378	\$66,414
219	LEP	\$72,312	\$59,951	\$63,593	\$67,731
221	Homebound	\$831	\$0	\$575	\$575
224	Staff Development	\$29,825	\$25,664	\$31,462	\$31,345
226/227	Library /Audio Visual Supplies	\$51,439	\$60,947	\$64,245	\$65,057
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$195,928	\$204,491	\$212,338	\$214,610
401	Speech Therapy	\$58,303	\$59,905	\$62,478	\$99,505
402	Mild Moderate Handicapped	\$151,142	\$149,367	\$170,731	\$196,616
403	Moderate Severe Handicapped	\$48,378	\$49,691	\$51,044	\$52,102
404	Physically Impaired	\$18,501	\$0	\$0	\$0
405	Deaf	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$69,071	\$85,589	\$88,387	\$89,625
408	EBD	\$45,504	\$46,371	\$64,674	\$84,249
410	Other Health Disabilities	\$0	\$99	\$100	\$100
411	Autism	\$0	\$414	\$575	\$575
412	Developmentally Delayed	\$90	\$0	\$0	\$0
420-422	Special Ed Support	\$31,261	\$8,000	\$10,947	\$1,661
455/456	Instrumental/General Music	\$45,258	\$54,375	\$56,850	\$60,620
503/505	Phy Ed & Health	\$39,239	\$55,292	\$57,647	\$60,264
570	Gifted Education	\$0	\$0	\$0	\$0
720	Health Services	\$49,431	\$64,072	\$46,094	\$47,091
730	Psychologists	\$34,980	\$36,923	\$38,498	\$43,305
740	Social Workers	\$38,733	\$31,455	\$30,322	\$40,455
090	Montrose Early Childhood Center	\$13,446	\$14,999	\$18,962	\$18,962
	Targeted Services	\$0	\$0	\$4,474	\$4,474
	<b>Sub-Total Montrose</b>	<b>\$2,521,735</b>	<b>\$2,668,770</b>	<b>\$2,807,608</b>	<b>\$2,886,118</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>General Fund Expenditures</b>					
<b>Tatanka Elementary School</b>					
253	Office of the Principal	\$163,420	\$165,165	\$168,097	\$171,417
260/009	All Instructional Programs & Subs	\$230,333	\$233,452	\$241,554	\$250,285
044	Workers Compensation	\$23,656	\$24,800	\$29,256	\$24,489
	Salaries/Benefits K-5	\$1,388,805	\$1,579,654	\$1,707,815	\$1,640,994
201	Communication Skills Supplies	\$6,029	\$284	\$2,000	\$2,000
207	Mathematics Supplies	\$10,738	\$12,865	\$12,000	\$12,500
203	Art Supplies	\$1,446	\$1,568	\$1,000	\$1,000
211	Natural Science Supplies	\$3,487	\$1,720	\$3,000	\$3,000
216	Title I & Title I ARRA	\$113,833	\$121,925	\$103,322	\$108,108
217	Basic Skills	\$48,132	\$76,412	\$72,428	\$68,567
219	LEP	\$48,921	\$35,737	\$37,716	\$38,558
224	Staff Development	\$40,092	\$34,875	\$34,922	\$34,922
226	Library	\$33,025	\$15,214	\$10,000	\$10,000
227	Audio Visual Supplies	\$996	\$785	\$2,000	\$2,000
229	Curriculum Development	\$0	\$0	\$0	\$0
245	STEM	\$0	\$0	\$0	\$0
275	Operation of Plant	\$212,810	\$221,727	\$229,728	\$176,595
315	Integration	\$98,087	\$103,075	\$82,174	\$103,347
401	Speech Therapy	\$91,945	\$94,549	\$96,729	\$98,555
402	Mild Moderate Handicapped	\$40,880	\$41,754	\$43,910	\$44,819
403	Moderate Severe Handicapped	(\$9,108)	\$0	\$0	\$0
407	Learning Disabilities	\$157,602	\$161,721	\$167,791	\$225,675
408	EBD	\$51,982	\$57,712	\$64,087	\$87,406
411	Autism	\$53,401	\$66,277	\$106,715	\$117,246
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$114,286	\$124,262	\$130,115	\$105,838
452	Art	\$57,959	\$60,537	\$62,238	\$64,328
456	General Music	\$86,647	\$88,442	\$92,518	\$94,341
503/505	Phy Ed & Health	\$47,039	\$48,343	\$52,112	\$54,751
570	Gifted Education/Quest Program	\$149	\$0	\$0	\$0
605	Instructional Support	\$0	\$0	\$0	\$0
720	Health Services	\$51,068	\$57,268	\$57,589	\$58,815
730	Psychologists	\$33,519	\$41,420	\$43,762	\$8,160
740	Social Workers	\$32,072	\$26,212	\$81,266	\$94,489
	Targeted Services	\$0	\$0	\$404	\$404
	<b>Sub-Total Tatanka</b>	<b>\$3,233,251</b>	<b>\$3,497,755</b>	<b>\$3,736,248</b>	<b>\$3,702,609</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Discovery Elementary School</b>					
253	Office of the Principal	\$82,373	\$82,514	\$84,040	\$88,076
260/009	All Instructional Programs & Subs	\$151,252	\$109,687	\$121,435	\$123,402
044	Workers Compensation	\$14,209	\$14,880	\$17,554	\$14,693
	Salaries/Benefits K-5	\$741,982	\$839,468	\$878,195	\$916,742
009	General Supplies	\$1,596	\$1,415	\$2,550	\$2,550
205	Mathematics Supplies	\$5,490	\$5,409	\$6,000	\$5,665
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$298	\$1,436	\$2,000	\$2,000
217	Basic Skills	\$10,338	\$58,653	\$56,430	\$57,984
219	LEP	\$0	\$7,005	\$0	\$0
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$21,312	\$14,177	\$14,767	\$18,267
226	Library	\$26,152	\$12,483	\$15,470	\$15,470
229	Curriculum Development	\$0	\$0	\$7,260	\$7,290
236	Science	\$0	\$39	\$0	\$0
240	Safety Patrol	\$0	\$0	\$600	\$600
275	Operation of Plant	\$77,670	\$80,286	\$89,048	\$92,428
401	Speech Therapy	\$43,944	\$44,938	\$28,670	\$29,882
402	Mild Moderate Handicapped	\$42,439	\$43,464	\$44,168	\$45,173
407	Learning Disabilities	\$29,004	\$29,337	\$30,311	\$30,984
408	EBD	\$27,871	\$28,463	\$29,305	\$29,979
411	Autism	\$39,259	\$14,927	\$15,209	\$15,540
412	Developmentally Delayed	\$33	\$0	\$0	\$0
420-422	Special Ed Support	\$5,813	\$4,000	\$3,086	\$449
456	General Music	\$74,544	\$95,095	\$96,810	\$98,975
503/505	Phy Ed & Health	\$41,853	\$54,560	\$57,949	\$59,348
550	Social Sciences	\$7,680	\$1,457	\$0	\$0
570	Gifted Education	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$0	\$0	\$0
720	Health Services	\$36,406	\$37,897	\$37,837	\$38,708
730	Psychologists	\$12,983	\$13,443	\$16,234	\$13,387
740	Social Workers	\$4,998	\$7,211	\$8,650	\$11,937
	Targeted Services	\$3,641	\$3,452	\$5,904	\$5,904
	<b>Sub-Total Discovery</b>	<b>\$1,503,140</b>	<b>\$1,605,696</b>	<b>\$1,669,482</b>	<b>\$1,725,433</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>General Fund Expenditures</b>					
<b>Northwinds Elementary School</b>					
253	Office of the Principal	\$154,119	\$163,545	\$166,189	\$168,939
260/009	All Instructional Programs & Subs	\$249,279	\$348,667	\$345,601	\$334,115
044	Workers Compensation	\$23,670	\$24,800	\$29,256	\$24,489
	Salaries/Benefits K-5	\$1,754,212	\$1,937,520	\$2,072,288	\$2,102,695
007	Kindergarten Supplies	\$0	\$1,540	\$0	\$0
201	Communication Skills Supplies	\$0	\$1,427	\$1,500	\$1,000
202	Mathematics Supplies	\$0	\$14,698	\$3,000	\$10,000
203	Art Supplies	\$760	\$1,989	\$2,000	\$2,000
210	Social Studies Supplies	\$0	\$1,380	\$2,500	\$1,500
211	Natural Science Supplies	\$1,311	\$706	\$1,500	\$1,000
216	Title I	\$98,550	\$0	\$85,190	\$89,748
217	Basic Skills	\$113,512	\$60,640	\$102,673	\$107,132
219	LEP	\$0	\$14,988	\$15,902	\$16,933
221	Homebound	\$936	\$124	\$3,214	\$1,723
224	Staff Development	\$50,837	\$47,781	\$47,984	\$45,828
226	Library	\$89,671	\$74,951	\$74,593	\$76,400
227	Audio Visual Supplies	\$1,997	\$1,574	\$1,900	\$1,900
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$305,629	\$323,794	\$337,527	\$342,012
401	Speech Therapy	\$100,087	\$70,246	\$65,655	\$68,857
402	Mild Moderate Handicapped	\$38,315	\$87,400	\$114,751	\$139,569
403	Moderate Severe Handicapped	\$149,098	\$126,730	\$115,066	\$129,108
404	Physically Impaired	\$0	\$238	\$400	\$365
407	Learning Disabilities	\$107,157	\$171,436	\$129,256	\$134,230
408	EBD	\$227,503	\$149,230	\$158,502	\$165,404
410	Other Health Disabilities	\$8,737	\$0	\$0	\$0
411	Autism	\$195,277	\$160,497	\$158,912	\$168,608
416	Severely Multiply Impaired	\$0	\$85,139	\$575	\$575
420-425	Special Ed Support	\$91,276	\$45,707	\$108,958	\$102,279
456	General Music	\$85,899	\$73,543	\$94,134	\$96,055
503/505	Phy Ed & Health	\$104,558	\$95,717	\$62,962	\$67,810
720	Health Service	\$55,697	\$58,524	\$60,400	\$61,658
730	Psychologists	\$33,439	\$41,422	\$43,762	\$8,235
740	Social Workers	\$58,048	\$47,259	\$45,560	\$60,753
	Targeted Services	\$1,081	\$0	\$1,818	\$1,818
	<b>Sub-Total Northwinds</b>	<b>\$4,100,655</b>	<b>\$4,233,212</b>	<b>\$4,453,528</b>	<b>\$4,532,738</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**GENERAL FUND 01**

		2013-2014	2014-2015	2015-2016	2016-2017
		Actual	Actual	Revised Budget	Budget
<b>General Fund Expenditures</b>					
<b>Health &amp; Safety - 05</b>					
347	Physical Hazard Control	\$28,931	\$81,451	\$75,662	\$0
349	PCB/Fuel/Other Hazards	\$14,249	\$10,635	\$27,954	\$0
352	Environmental Management	\$53,747	\$58,263	\$79,887	\$0
358	Asbestos	\$8,857	\$53,953	\$79,225	\$0
363	Fire/Life Code Compliance	\$25,573	\$41,501	\$35,250	\$0
	<b>Sub-Total Health &amp; Safety</b>	<b>\$131,357</b>	<b>\$245,803</b>	<b>\$297,978</b>	<b>\$0</b>
<b>Long Term Facilities Maintenance - 05</b>					
195	Salary Chargeback	\$0	\$0	\$0	\$13,481
295	Benefit Chargeback	\$0	\$0	\$0	\$2,996
305	Professional Fees	\$0	\$0	\$0	\$168,593
350	Repairs & Maintenance	\$0	\$0	\$0	\$128,900
510	Land & Improvements	\$0	\$0	\$0	\$82,150
520	Building & Improvements	\$0	\$0	\$0	\$245,950
	<b>Sub-Total LTFM</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$642,070</b>
<b>Facilities - 05</b>					
850	District Wide Facilities	\$964,279	\$939,600	\$956,810	\$644,649
108	Administrative Technology Services	\$60,000	\$75,848	\$160,000	\$168,117
110	Data Processing	\$153,853	\$172,529	\$174,105	\$182,259
370	Rentals & Operating Leases	\$71,536	\$73,902	\$59,497	\$67,009
810	Operations & Maintenance	\$56,606	\$106,442	\$219,625	\$103,750
267	Buffalo High School	\$127,329	\$17,729	\$28,640	\$54,600
045	Phoenix Learning Center	\$6,305	\$1,400	\$1,000	\$1,250
090	Montrose Early Education Center	\$0	\$5,083	\$11,500	\$450
368	Buffalo Community Middle School	\$89,952	\$97,032	\$138,130	\$178,815
501	Parkside Elementary	\$482,962	\$27,330	\$7,775	\$46,750
502	Hanover Elementary	\$5,604	\$21,115	\$45,950	\$46,150
503	Montrose Elementary	\$16,291	\$23,319	\$49,750	\$94,065
504	Tatanka Elementary	\$22,423	\$37,482	\$13,650	\$28,850
506	Discovery Elementary	\$29,631	\$10,775	\$27,475	\$16,175
507	Northwinds Elementary	\$3,931	\$10,339	\$14,350	\$11,100
	<b>Sub-Total Facilities</b>	<b>\$2,090,702</b>	<b>\$1,619,925</b>	<b>\$1,908,257</b>	<b>\$1,643,989</b>
<b>Other</b>					
100-211	All Instr Program Textbooks	\$128,079	\$0	\$0	\$0
003/185	Lane Changes & Retro Benefits	\$0	\$0	\$64,800	\$173,590
042	Severance Pay	\$81,451	\$17,492	\$100,096	\$23,035
044	DW Workers Compensation	\$54,128	\$28,759	\$33,726	\$28,394
280	Reemployment	\$27,594	\$20,138	\$22,000	\$22,000
220;291	Retirees Insurance	\$334,330	\$336,480	\$377,482	\$364,715
605-113	Iterate Staffing Travel	\$9,932	\$5,423	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$29,135	\$15,025	\$243,895	\$170,400
340	Property & Liability Insurance	\$202,326	\$208,068	\$202,441	\$209,797
345	Insurance Recovery	\$1,895	\$0	\$10,000	\$10,000
720	Health Services	\$959	\$10,869	\$11,714	\$11,593
790	Violence Prevention/DARE	\$0	\$0	\$2,000	\$2,000
950	Transfers	\$215,423	\$0	\$0	\$0
	Student Activities - 09	\$675,814	\$741,706	\$760,048	\$630,512
	<b>Sub-Total Other</b>	<b>\$1,761,066</b>	<b>\$1,383,960</b>	<b>\$1,838,202</b>	<b>\$1,656,036</b>
	<b>Total General Fund Expenditures</b>	<b>\$55,785,572</b>	<b>\$57,341,013</b>	<b>\$61,371,307</b>	<b>\$62,472,517</b>

# Special Revenue Funds

## **02 Food Service Fund**

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

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

## **04 Community Service Fund**

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

The focus of Community Education activities enrichment programs for any age level that are not part of the K-12 education program. The District runs its All Day Every Day Kindergarten and Little Kid Kare programs under Community Education.

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

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

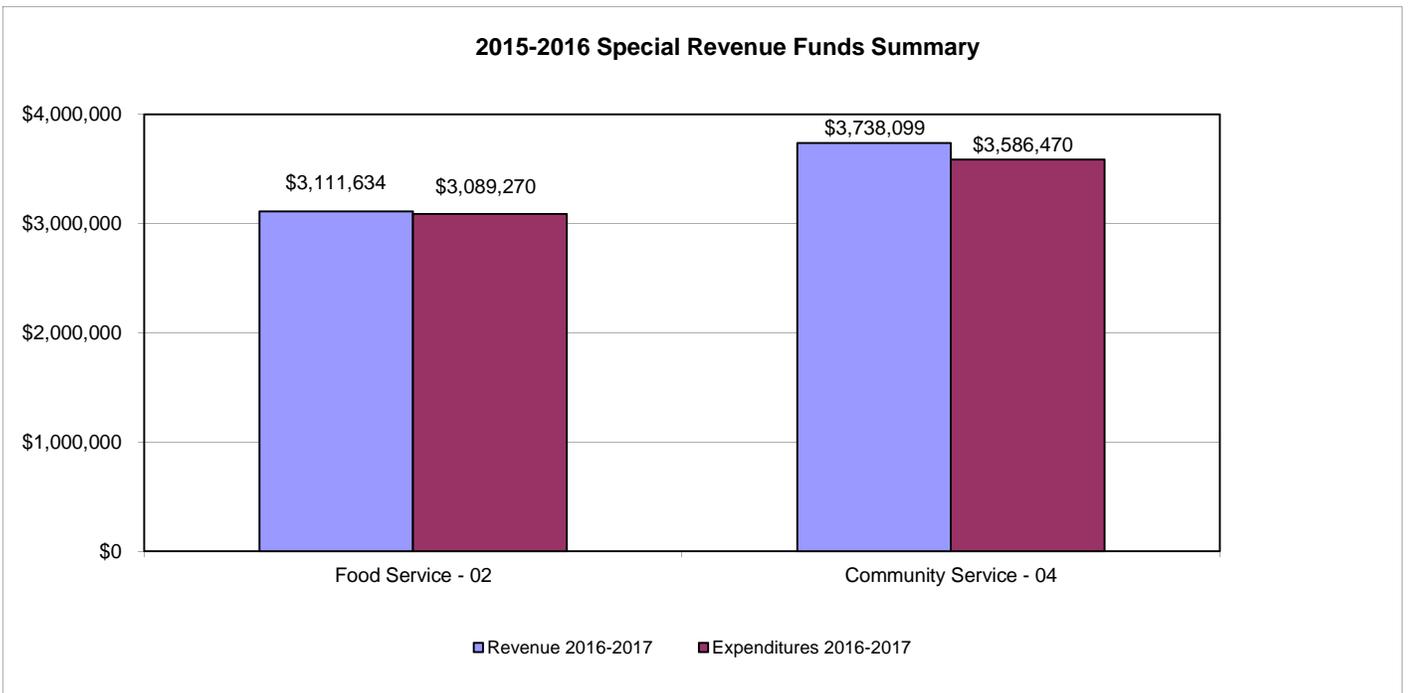
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**SPECIAL REVENUE FUNDS - SUMMARY**

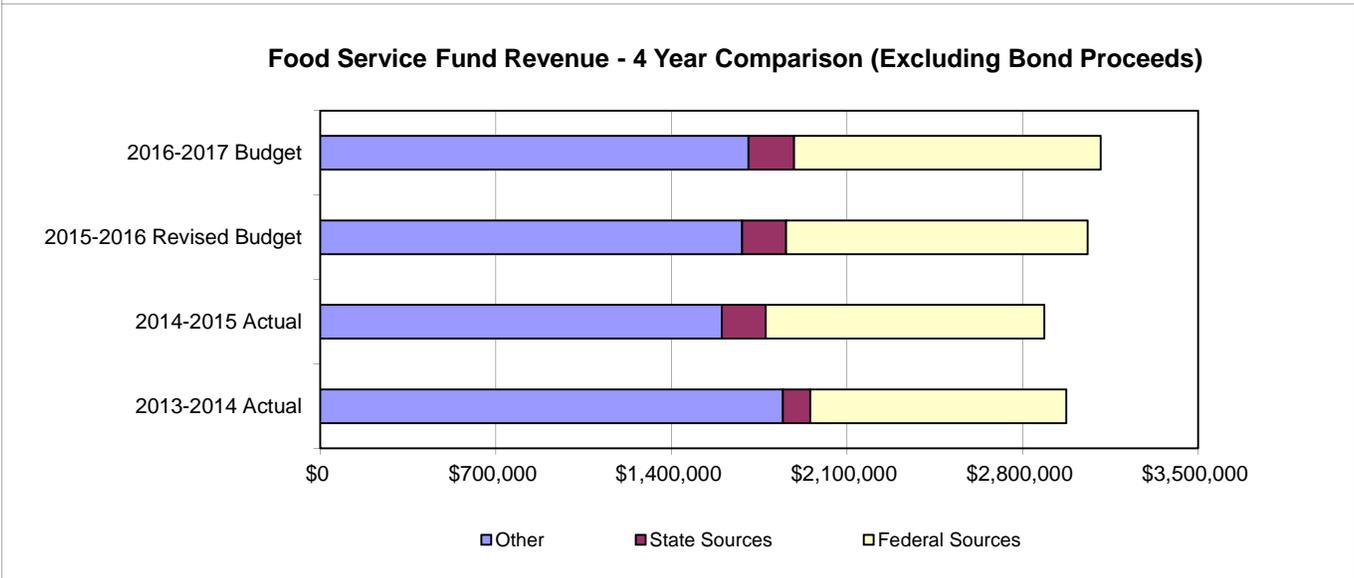
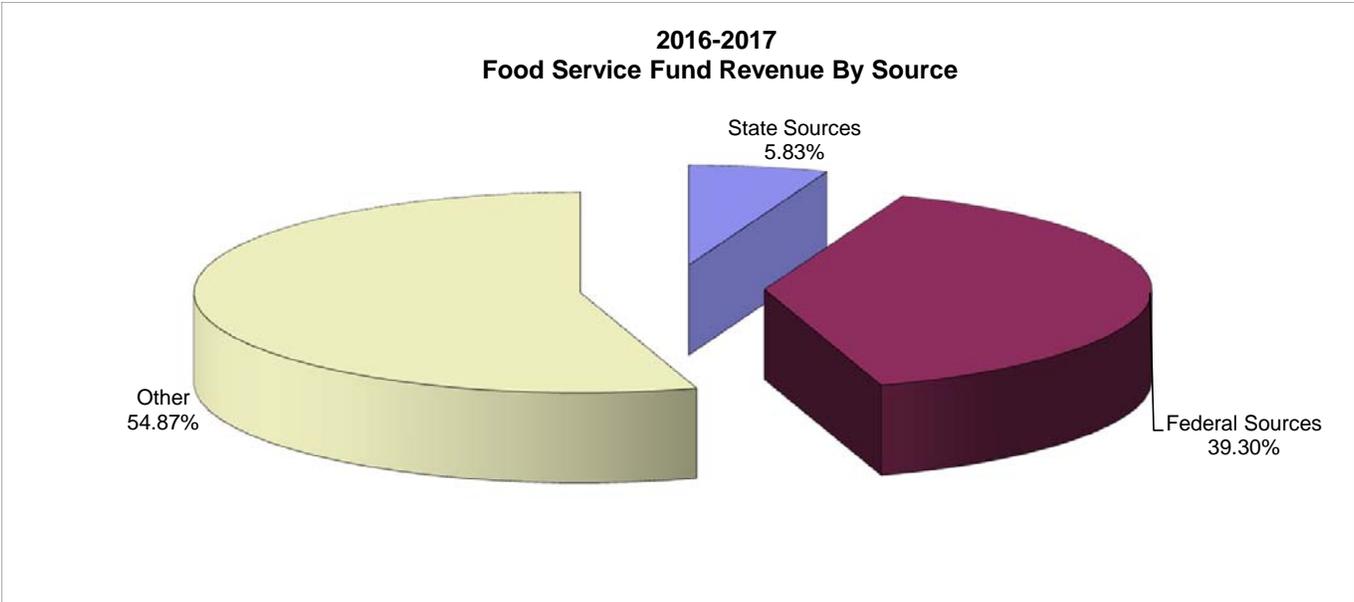
	<b>Fund Balance 6/30/15</b>	<b>Revenue 2015-2016</b>	<b>Expenditures 2015-2016</b>	<b>Fund Balance 6/30/16</b>	<b>Revenue 2016-2017</b>	<b>Expenditures 2016-2017</b>	<b>Fund Balance 6/30/17</b>
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$25,560	\$3,059,525	\$2,930,154	\$154,931	\$3,111,634	\$3,089,270	\$177,295
Community Service - 04	(\$55,910)	\$3,548,109	\$3,483,751	\$8,448	\$3,738,099	\$3,586,470	\$160,077
<b>Total</b>	<b>(\$30,350)</b>	<b>\$6,607,634</b>	<b>\$6,413,905</b>	<b>\$163,379</b>	<b>\$6,849,733</b>	<b>\$6,675,740</b>	<b>\$337,372</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**FOOD SERVICE FUND 02 - REVENUE SUMMARY**

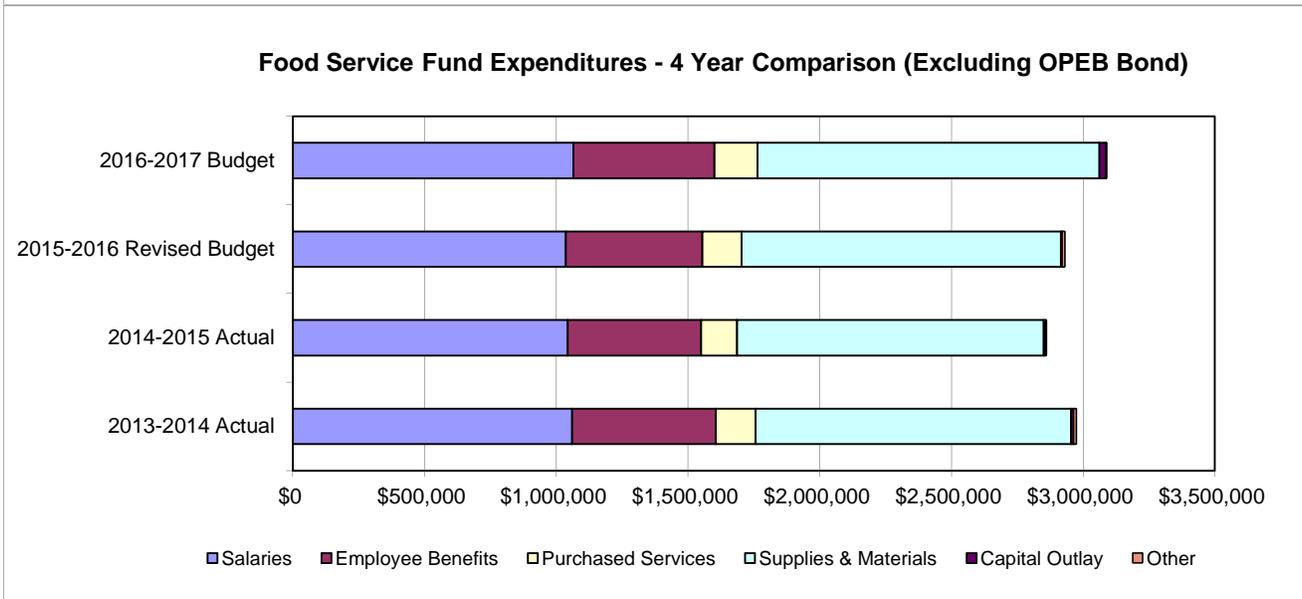
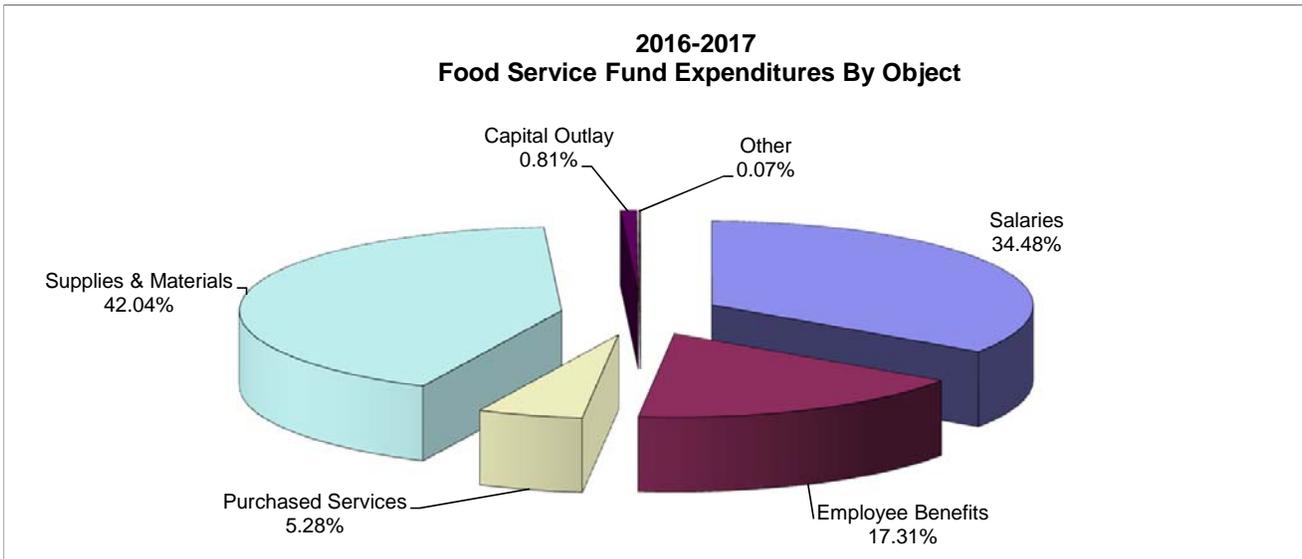
	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>	<b>Amount Change</b>	<b>% Change</b>
State Sources	\$108,685	\$174,876	\$175,387	\$181,420	\$6,033	3.44%
Federal Sources	\$1,020,557	\$1,110,398	\$1,202,402	\$1,222,820	\$20,418	1.70%
Other	\$1,844,836	\$1,600,806	\$1,681,736	\$1,707,394	\$25,658	1.53%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,974,078</b>	<b>\$2,886,080</b>	<b>\$3,059,525</b>	<b>\$3,111,634</b>	<b>\$52,109</b>	<b>1.70%</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>	<b>Amount Change</b>	<b>% Change</b>
Salaries	\$1,059,668	\$1,042,784	\$1,035,791	\$1,065,065	\$29,274	2.83%
Employee Benefits	\$545,972	\$506,364	\$519,274	\$534,855	\$15,581	3.00%
Purchased Services	\$150,359	\$137,675	\$148,132	\$163,177	\$15,045	10.16%
Supplies & Materials	\$1,198,901	\$1,163,233	\$1,212,957	\$1,298,873	\$85,916	7.08%
Capital Outlay	\$8,609	\$7,539	\$4,000	\$25,000	\$21,000	525.00%
Other	\$10,570	\$2,924	\$10,000	\$2,300	(\$7,700)	-77.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,974,079</b>	<b>\$2,860,519</b>	<b>\$2,930,154</b>	<b>\$3,089,270</b>	<b>\$159,116</b>	<b>5.43%</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**FOOD SERVICE - FUND 02**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Food Service Revenue</b>					
<b>Lunch - 701</b>					
130	Interest Income	\$0	(\$424)	\$0	\$0
141	Student Lunch Sales	\$986,155	\$1,045,732	\$1,046,100	\$1,086,524
144	Adult Lunch Sales	\$16,128	\$16,638	\$17,410	\$17,500
188	Refunds	\$2,908	\$2,413	\$2,500	\$2,500
300	State Lunch Aid	\$74,591	\$105,750	\$106,555	\$106,700
405	Federal Lunch Aid	\$202,889	\$212,613	\$215,770	\$215,900
472	Federal Free & Reduced	\$524,995	\$557,398	\$547,020	\$548,000
473	Federal Commodity Rebate	\$15,576	\$8,593	\$32,900	\$11,000
474	Federal Commodities	\$149,526	\$148,478	\$165,575	\$204,000
649	Transfers In	\$215,423	\$0	\$0	\$0
	<b>Sub-Total Lunch - 701</b>	<b>\$2,188,191</b>	<b>\$2,097,191</b>	<b>\$2,133,830</b>	<b>\$2,192,124</b>
<b>Breakfast - 705</b>					
141	Student Breakfast Sales	\$70,191	\$80,030	\$130,704	\$132,000
142	Ala Carte Sales	\$46,503	\$42,216	\$0	\$0
144	Adult Breakfast Sales	\$595	\$414	\$565	\$560
312	State Breakfast Aid	\$29,099	\$69,126	\$68,112	\$74,000
476	Federal Breakfast Aid	\$125,979	\$163,364	\$181,570	\$184,300
	<b>Sub-Total Breakfast - 705</b>	<b>\$272,367</b>	<b>\$355,150</b>	<b>\$380,951</b>	<b>\$390,860</b>
<b>Summer - 709</b>					
144	Adult Breakfast Sales	\$0	\$150	\$709	\$710
160	Auxillary-School Related	\$0	\$4,161	\$17,607	\$700
300	State	\$0	\$0	\$720	\$720
474	Federal Commodities	\$0	\$120	\$120	\$120
479	Federal Summer Aid	\$0	\$19,832	\$59,447	\$59,500
	<b>Sub-Total Summer - 709</b>	<b>\$0</b>	<b>\$24,263</b>	<b>\$78,603</b>	<b>\$61,750</b>
<b>Other - 703 &amp; 707</b>					
142	Ala Carte Sales	\$428,109	\$348,811	\$432,541	\$433,300
143	Milk Sales	\$30,652	\$23,585	\$0	\$0
150	Auxiliary -Community Rel.	\$1,941	\$2,633	\$2,600	\$2,600
160	Auxillary-School Related	\$46,232	\$34,447	\$31,000	\$31,000
300	Kindergarten Milk State	\$4,995	\$0	\$0	\$0
475	Kindergarten Milk Federal	\$1,591	\$0	\$0	\$0
	<b>Sub-Total Other - 703 &amp; 707</b>	<b>\$513,520</b>	<b>\$409,476</b>	<b>\$466,141</b>	<b>\$466,900</b>
	<b>Total Food Service Revenue</b>	<b>\$2,974,078</b>	<b>\$2,886,080</b>	<b>\$3,059,525</b>	<b>\$3,111,634</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**FOOD SERVICE - FUND 02**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Food Service Expenditures</b>					
<b>Lunch - 701</b>					
002	Managerial Salaries	\$82,656	\$76,738	\$76,738	\$79,040
005	Clerical Salaries	\$12,548	\$17,565	\$17,565	\$18,092
006	Skilled Trade	\$658,786	\$635,447	\$615,800	\$634,274
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$56,650
026	Unskilled Temporary	\$13,075	\$12,453	\$14,000	\$14,420
041	Life Insurance	\$1,669	\$1,598	\$1,600	\$1,648
043	Hospitalization	\$220,361	\$229,743	\$233,300	\$240,299
044	Workers Compensation	\$99,334	\$46,168	\$52,055	\$53,617
046	State Retirement Contribution	\$53,968	\$53,361	\$53,050	\$54,642
047	Income Protection	\$203	\$199	\$700	\$721
061	Non Licensed FICA	\$53,498	\$51,183	\$51,030	\$52,561
195	Salary Chargeback	\$0	-\$277	\$0	\$0
235	Dental Insurance	\$6,338	\$6,438	\$6,500	\$6,695
250	403b Match	\$1,700	\$1,578	\$1,700	\$1,751
295	Benefit Chargeback	\$0	(\$42)	\$0	\$0
101	Contracted Services/Debit System	\$5,724	\$5,763	\$5,800	\$5,974
102	Audit Expense	\$2,940	\$0	\$3,000	\$3,090
106	Cert. Travel & Fees	\$945	\$0	\$500	\$515
110	Postage	\$1,092	\$651	\$650	\$670
111	Telephone	\$587	\$574	\$600	\$618
113	Travel	\$927	\$1,293	\$1,500	\$9,545
115/116	Advertising/Printing	\$712	\$781	\$795	\$819
122	Electricity	\$35,000	\$35,000	\$35,000	\$35,000
124	Water-Sewer-Garbage	\$25,000	\$25,000	\$25,000	\$25,000
125	Repairs & Maintenance	\$29,641	\$17,603	\$20,000	\$25,000
169	Equipment	\$6,471	\$7,540	\$4,000	\$25,000
186	Non Cert Ext Time	\$56	\$0	\$0	\$0
201	Supplies	\$52,488	\$15,223	\$30,000	\$40,000
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$6,500	\$6,500
205	Offices Supplies	\$221	\$1,007	\$900	\$1,100
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**FOOD SERVICE - FUND 02**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Food Service Expenditures</b>					
<b>Lunch - 701 (Continued)</b>					
304	Dues & Fees/Training	\$10,570	\$2,924	\$10,000	\$2,300
306	Miscellaneous	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$34,396	\$34,521	\$35,000	\$36,050
491	Federal Commodities	\$149,526	\$148,478	\$160,000	\$215,000
511	Food	\$505,631	\$515,075	\$520,000	\$535,600
512	Milk	\$111,163	\$89,065	\$89,000	\$91,670
521	Remodeling	\$0	\$0	\$0	\$0
	<b>Sub-Total Lunch - 701</b>	<b>\$2,263,726</b>	<b>\$2,119,150</b>	<b>\$2,152,283</b>	<b>\$2,298,861</b>
<b>Breakfast - 705</b>					
005	Secy Clerical	\$571	\$3,513	\$4,279	\$4,408
006	Skilled Trade	\$103,607	\$102,713	\$100,000	\$103,000
041	Life Insurance	\$221	\$220	\$257	\$265
043	Hospitalization	\$33,245	\$35,264	\$36,000	\$37,080
046	State Retirement Contribution	\$7,549	\$7,839	\$7,900	\$8,137
047	Income Protection Contribution	\$3	\$7	\$7	\$7
061	Non License FICA	\$7,062	\$7,159	\$7,100	\$7,313
235	Dental Insurance	\$983	\$1,060	\$1,145	\$1,180
101	Contracted Services/Debit System	\$0	\$0	\$400	\$412
125	Repairs & Maintenance	\$0	\$0	\$500	\$515
169	Equipment	\$0	\$0	\$0	\$0
201	Supplies	\$11,489	\$17,080	\$18,000	\$18,540
205	Office Supplies	\$0	\$0	\$0	\$0
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$1,643	\$2,584	\$2,862	\$2,948
511	Food	\$75,722	\$92,912	\$93,000	\$95,790
512	Milk	\$25,276	\$31,984	\$32,000	\$32,960
	<b>Sub-Total Breakfast - 705</b>	<b>\$267,371</b>	<b>\$302,335</b>	<b>\$303,450</b>	<b>\$312,555</b>
<b>Other- 707</b>					
005	Secy Clerical	\$381	\$2,342	\$2,400	\$2,472
006	Skilled Trade	\$126,746	\$122,657	\$122,000	\$125,660
026	Unskilled Temporary	\$6,177	\$2,752	\$4,906	\$5,053
041	Life Insurance	\$293	\$289	\$290	\$299

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**FOOD SERVICE - FUND 02**

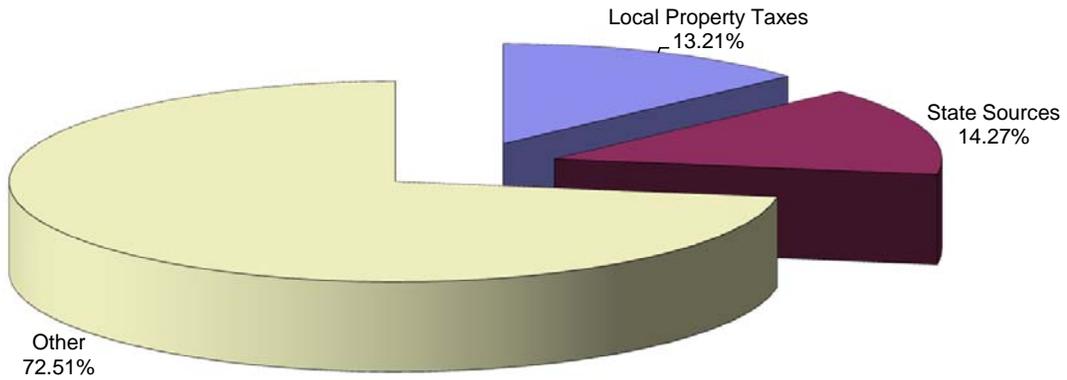
		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Food Service Expenditures</b>					
<b>Other - 707 (Continued)</b>					
043	Hospitalization	\$39,780	\$42,161	\$42,200	\$43,466
046	State Retirement Contribution	\$9,596	\$9,404	\$9,400	\$9,682
047	Income Protection Contribution	\$2	\$5	\$5	\$5
060-061	FICA	\$9,284	\$8,793	\$8,820	\$9,085
235	Dental Insurance	\$883	\$935	\$950	\$979
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$253	\$0	\$2,000	\$2,060
169	Equipment	\$2,138	\$0	\$0	\$0
186	Non Cert Ext Time	\$64	\$0	\$0	\$0
201	Supplies	\$20,546	\$14,328	\$14,500	\$14,935
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$11,500	\$13,371	\$13,400	\$13,802
511	Food	\$196,089	\$184,506	\$184,000	\$189,520
512	Milk	\$19,250	\$10,377	\$10,000	\$10,300
	<b>Sub-Total Other - 707</b>	<b>\$442,982</b>	<b>\$411,920</b>	<b>\$414,871</b>	<b>\$427,318</b>
<b>Summer- 709</b>					
002	Managerial Salaries	\$0	\$5,918	\$5,918	\$6,096
005	Secy Clerical	\$0	\$455	\$551	\$2,767
006	Skilled Trade	\$0	\$5,509	\$16,634	\$13,133
041	Life Insurance	\$0	\$12	\$12	\$13
043	Hospitalization	\$0	\$1,557	\$1,557	\$1,604
046	State Retirement Contribution	\$0	\$605	\$1,725	\$1,777
047	Income Protection Contribution	\$0	\$13	\$13	\$13
061	Non Licensed FICA	\$0	\$622	\$1,764	\$1,817
235	Dental Insurance	\$0	\$72	\$72	\$74
250	403b Match	\$0	\$122	\$122	\$125
115/116	Advertising/Printing	\$0	\$304	\$325	\$335
125	Repairs & Maintenance	\$0	\$228	\$800	\$824
201	Supplies	\$0	\$366	\$1,700	\$451
491	Federal Commodities	\$0	\$120	\$1,500	\$1,545
511	Food	\$0	\$10,242	\$24,060	\$18,181
512	Milk	\$0	\$969	\$2,797	\$1,781
	<b>Sub-Total Other - 709</b>	<b>\$0</b>	<b>\$27,114</b>	<b>\$59,550</b>	<b>\$50,536</b>
<b>Total Food Service Expenditures</b>		<b>\$2,974,079</b>	<b>\$2,860,519</b>	<b>\$2,930,154</b>	<b>\$3,089,270</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

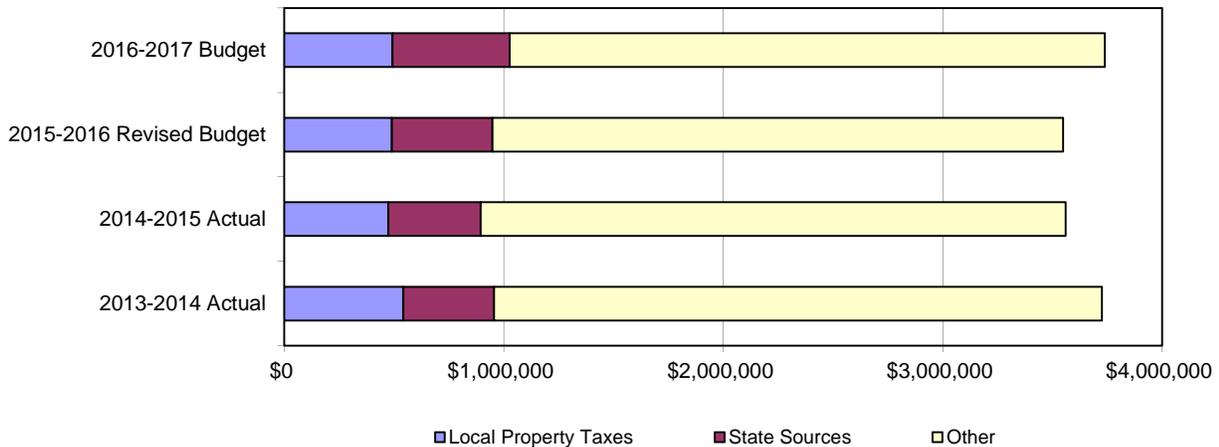
**COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>	<b>Amount Change</b>	<b>% Change</b>
Local Property Taxes	\$542,041	\$474,493	\$490,671	\$493,953	\$3,282	0.67%
State Sources	\$414,086	\$420,520	\$458,018	\$533,482	\$75,464	16.48%
Other	\$2,769,117	\$2,664,458	\$2,599,420	\$2,710,664	\$111,244	4.28%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$3,725,244</b>	<b>\$3,559,471</b>	<b>\$3,548,109</b>	<b>\$3,738,099</b>	<b>\$189,990</b>	<b>5.35%</b>

**2016-2017  
Community Service Fund Revenue By Source**



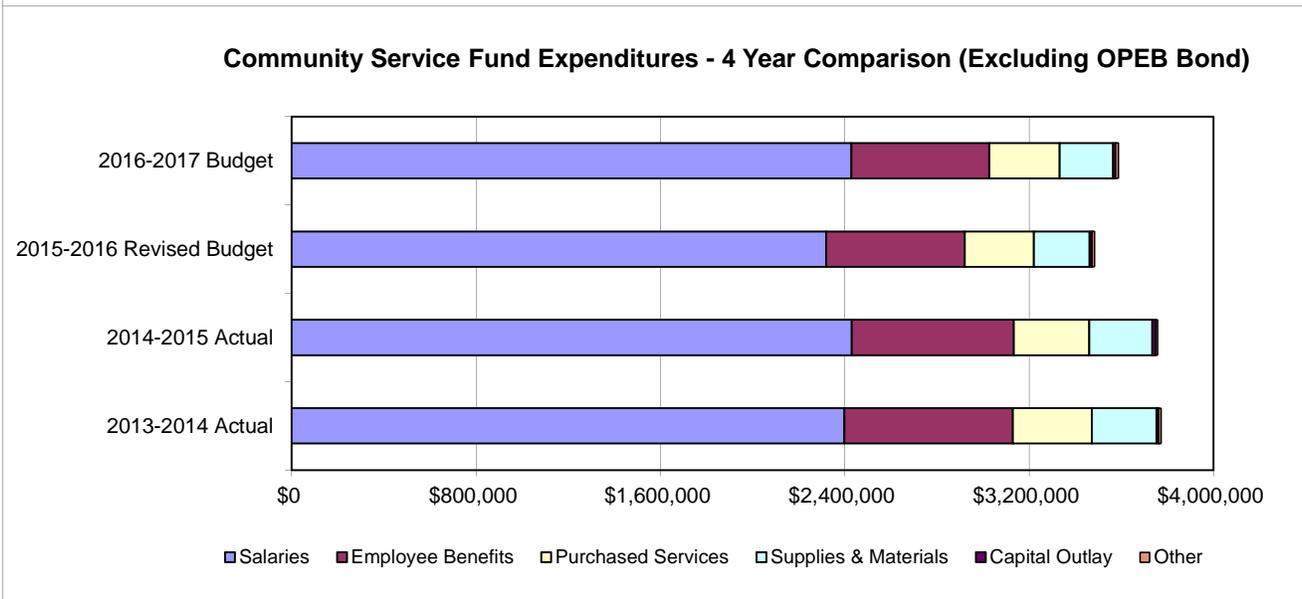
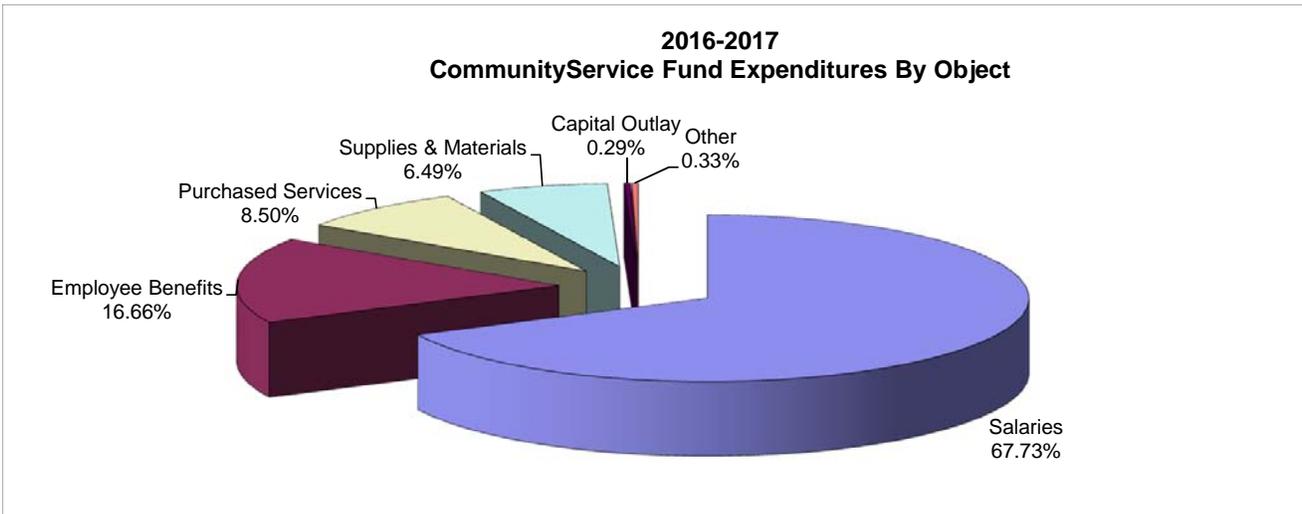
**Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget	Amount Change	% Change
Salaries	\$2,398,366	\$2,430,714	\$2,319,583	\$2,429,281	\$109,698	4.73%
Employee Benefits	\$730,968	\$702,211	\$601,103	\$597,444	(\$3,659)	-0.61%
Purchased Services	\$342,500	\$327,011	\$300,115	\$304,795	\$4,680	1.56%
Supplies & Materials	\$279,809	\$274,806	\$241,700	\$232,700	(\$9,000)	-3.72%
Capital Outlay	\$9,806	\$13,422	\$10,500	\$10,500	\$0	0.00%
Other	\$11,097	\$9,256	\$10,750	\$11,750	\$1,000	9.30%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$3,772,546</b>	<b>\$3,757,420</b>	<b>\$3,483,751</b>	<b>\$3,586,470</b>	<b>\$102,719</b>	<b>2.95%</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**COMMUNITY SERVICE - FUND 04**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Community Service Revenue</b>					
340	Non Public School	\$24,810	\$26,190	\$25,000	\$26,000
501	General Comm Ed	\$291,087	\$309,883	\$278,590	\$274,059
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$0	\$0	\$31,000	\$35,000
505	Aquatics	\$67,383	\$57,998	\$38,820	\$61,700
507	Driver's Education BTW	\$115,585	\$111,755	\$143,000	\$140,000
508	Driver's Education Classroom	\$31,715	\$8,370	\$3,000	\$3,500
510	Adults with Disabilities	\$79,177	\$83,553	\$80,000	\$83,000
520	Adult Basic Education	\$87,444	\$85,375	\$83,800	\$84,800
570	KidKare	\$1,174,496	\$1,317,476	\$1,315,610	\$1,340,800
570	Little KidKare	\$258,800	\$320,385	\$323,000	\$330,000
571	ADED Kindergarten	\$335,674	\$0	\$0	\$0
580	Early Childhood Family Education	\$401,771	\$388,566	\$378,276	\$383,131
582	School Readiness	\$215,591	\$222,360	\$293,061	\$395,571
583	Preschool Screening	\$20,274	\$21,588	\$20,275	\$20,275
585	Youth Development	\$498,814	\$487,938	\$456,077	\$470,263
590	Facility Use	\$122,623	\$118,034	\$78,600	\$90,000
<b>Total Community Service Revenue</b>		<b>\$3,725,244</b>	<b>\$3,559,471</b>	<b>\$3,548,109</b>	<b>\$3,738,099</b>

<b>Community Service Expenditures</b>					
350-351	Non Public	\$24,809	\$24,943	\$25,000	\$26,000
501	General Community Education	\$356,459	\$368,150	\$289,809	\$267,900
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$22,004	\$32,174	\$31,320	\$31,320
505	Aquatics	\$67,803	\$73,976	\$54,321	\$65,385
507	Driver's Education BTW	\$107,917	\$106,596	\$99,200	\$100,600
508	Driver's Education Classroom	\$29,646	\$22,705	\$20,500	\$21,500
510	Adults with Disabilities	\$65,108	\$68,211	\$89,500	\$86,500
520	Adult Basic Education	\$87,444	\$90,114	\$83,800	\$84,800
570	KidKare	\$1,050,925	\$1,243,393	\$1,220,245	\$1,259,140
570	Little KidKare	\$395,345	\$440,026	\$382,148	\$382,400
571	ADED Kindergarten	\$324,443	\$0	\$0	\$0
580	Early Childhood Family Education	\$395,605	\$426,311	\$361,520	\$374,389
582	School Readiness	\$234,271	\$261,843	\$293,061	\$346,061
583	Preschool Screening	\$20,275	\$28,542	\$25,450	\$25,450
585	Youth Development	\$457,343	\$437,803	\$425,025	\$425,125
590	Facility Use	\$133,149	\$132,633	\$82,852	\$89,900
<b>Total Community Service Expenditures</b>		<b>\$3,772,546</b>	<b>\$3,757,420</b>	<b>\$3,483,751</b>	<b>\$3,586,470</b>

# 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 \$500,000 and fall under the Health and Safety Program. Projects are funded by property tax levy or by the sale of bonds. Categories of qualifying work include deferred maintenance, health and safety, and disabled access. These projects must have prior state approval and meet all specific requirements of Minnesota State Law.

## **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.

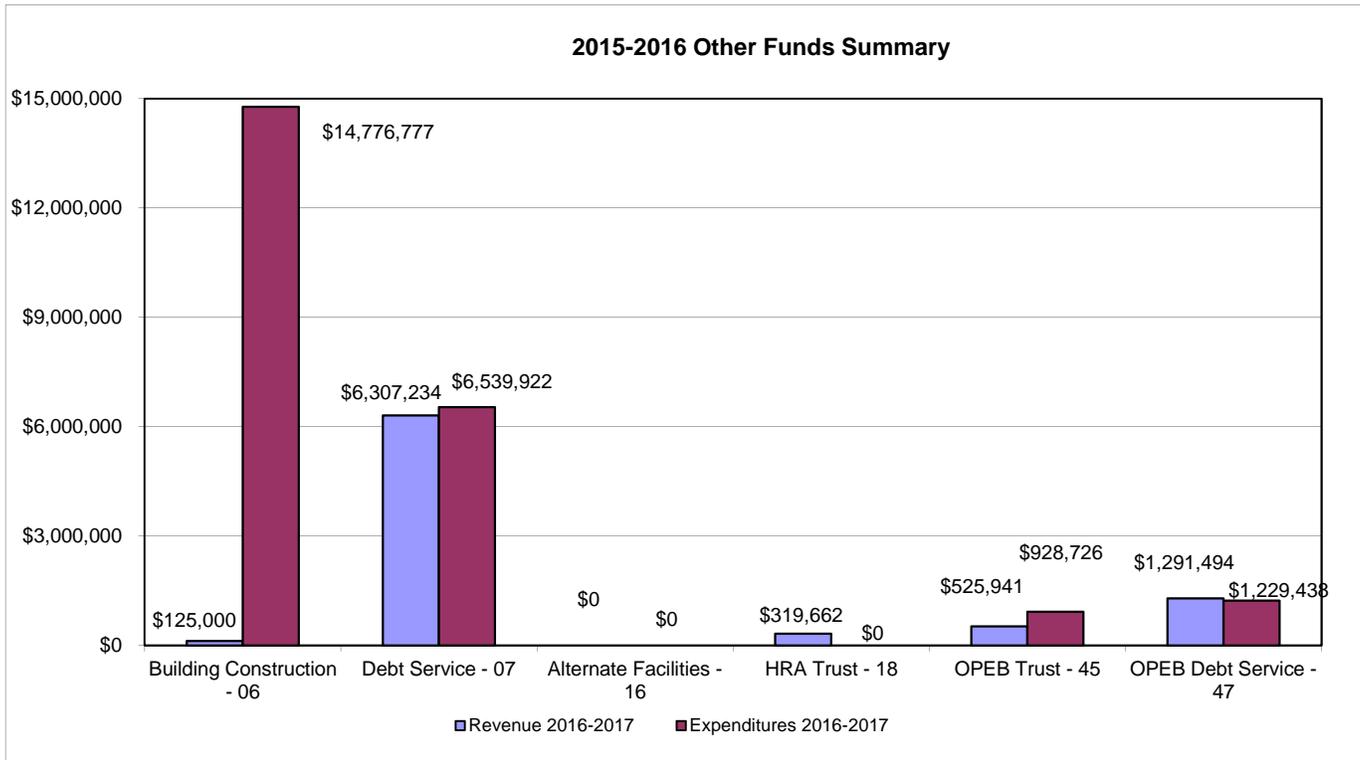
## **47 OPEB Debt Service Fund**

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

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**OTHER FUNDS - SUMMARY**

	<b>Fund Balance 6/30/15</b>	<b>Revenue 2015-2016</b>	<b>Expenditures 2015-2016</b>	<b>Fund Balance 6/30/16</b>	<b>Revenue 2016-2017</b>	<b>Expenditures 2016-2017</b>	<b>Fund Balance 6/30/17</b>
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$31,083,160	\$162,937	\$10,949,982	\$20,296,115	\$125,000	\$14,776,777	\$5,644,338
Debt Service - 07	\$1,443,358	\$7,376,712	\$7,264,448	\$1,555,622	\$6,307,234	\$6,539,922	\$1,322,934
Alternate Facilities - 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HRA Trust - 18	\$765,905	\$350,500	\$0	\$1,116,405	\$319,662	\$0	\$1,436,067
OPEB Trust - 45	\$13,613,823	\$502,844	\$853,717	\$13,262,950	\$525,941	\$928,726	\$12,860,165
OPEB Debt Service - 47	\$107,501	\$497,039	\$494,438	\$110,102	\$1,291,494	\$1,229,438	\$172,158
<b>Total</b>	<b>\$47,013,747</b>	<b>\$8,890,032</b>	<b>\$19,562,585</b>	<b>\$36,341,194</b>	<b>\$8,569,331</b>	<b>\$23,474,863</b>	<b>\$21,435,662</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**BUILDING CONSTRUCTION - FUND 06**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Building Construction Revenue</b>					
092	Interest Income	\$0	\$9,753	\$93,000	\$125,000
096	Miscellaneous Income	\$0	\$5,000	\$15,000	\$0
099	Miscellaneous Income	\$0	\$0	\$54,937	\$0
623	Sale of Property	\$0	\$33,110,848	\$0	\$0
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
<b>Total Building Construction Revenue</b>		<b>\$0</b>	<b>\$33,125,601</b>	<b>\$162,937</b>	<b>\$125,000</b>
<b>Building Construction Expenditures</b>					
005	District Wide	\$0	\$592,276	\$1,635,364	\$1,526,098
045	Phoenix LC	\$0	\$10,000	\$0	\$0
267	Buffalo High School	\$0	\$714,705	\$6,626,193	\$2,957,710
368	Buffalo Community Middle School	\$0	\$15,310	\$458,842	\$2,454,625
501	Parkside Elementary	\$0	\$56,887	\$132,852	\$379,978
502	Hanover Elementary	\$0	\$529,099	\$766,517	\$135,038
503	Montrose Elementary	\$0	\$9,867	\$81,215	\$194,468
504	Tatanka Elementary	\$0	\$29,230	\$733,614	\$5,751,531
506	Discovery Elementary	\$0	\$57,362	\$490,439	\$1,377,329
507	Northwinds Elementary	\$0	\$27,705	\$24,946	\$0
<b>Total Building Construction Expenditures</b>		<b>\$0</b>	<b>\$2,042,441</b>	<b>\$10,949,982</b>	<b>\$14,776,777</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**DEBT SERVICE - FUND 07**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Debt Service Revenue</b>					
001	Property Taxes	\$6,268,992	\$6,178,369	\$7,244,320	\$5,688,375
009	Fiscal Disparities	\$87,015	\$89,261	\$86,500	\$86,500
092	Interest Income	\$9,945	\$13,154	\$11,750	\$14,000
200/300	Other State Revenues	\$32,884	\$32,043	\$32,883	\$32,883
229	Disparity Reduction Aid	\$1,258	\$1,316	\$1,259	\$1,259
317	Long Term Facilities Maintenance Aid	\$0	\$0	\$0	\$484,217
631	Sale of Bonds Proceeds	\$0	\$4,099	\$0	\$0
<b>Total Debt Service Revenue</b>		<b>\$6,400,094</b>	<b>\$6,318,242</b>	<b>\$7,376,712</b>	<b>\$6,307,234</b>
<b>Debt Service Expenditures</b>					
710	Payments on Bonds	\$4,670,000	\$4,660,000	\$4,810,000	\$4,235,000
720	Interest on Bonds	\$1,763,506	\$1,652,675	\$2,448,923	\$2,299,397
790	Service Charges	\$3,375	\$5,075	\$5,525	\$5,525
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
<b>Total Debt Service Expenditures</b>		<b>\$6,436,881</b>	<b>\$6,317,750</b>	<b>\$7,264,448</b>	<b>\$6,539,922</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**ALTERNATIVE FACILITIES - FUND 16**

		2013-2014 Actual	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<b>Alternative Facilities Revenue</b>					
092	Interest Income	\$1,342	\$0	\$0	\$0
631	Bond Proceeds	\$0	\$0	\$0	\$0
<b>Total Alternative Facilities Revenue</b>		<b>\$1,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Alternative Facilities Expenditures</b>					
305/340	Professional Fees/Insurance	\$77,758	\$0	\$0	\$0
520	Building Improvements	\$2,282,971	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
<b>Total Alternative Facilities Expenditures</b>		<b>\$2,360,729</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* 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  
2016-2017 BUDGET**

**HRA TRUST - FUND 18**

		<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Revised Budget</b>	<b>2016-2017 Budget</b>
<b>HRA Trust Revenue</b>					
092	Interest Income	\$9,747	\$12,782	\$12,000	\$15,000
099	Miscellaneous Revenue	\$216,071	\$273,679	\$338,500	\$304,662
	<b>Total HRA Revenue</b>	<b>\$225,818</b>	<b>\$286,461</b>	<b>\$350,500</b>	<b>\$319,662</b>
<b>HRA Trust Expenditures</b>					
305/340	Professional Fees/Insurance	\$0	\$0	\$0	\$0
520	Building Improvements	\$0	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
	<b>Total HRA Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**OPEB TRUST - FUND 45**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>OPEB Trust Revenue</b>					
092	Interest Income/Change in Market Value	\$1,913,454	\$237,601	\$318,000	\$318,000
616	Retiree Contributions	\$216,201	\$179,883	\$184,844	\$207,941
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
<b>Total OPEB Trust Revenue</b>		<b>\$2,129,655</b>	<b>\$417,484</b>	<b>\$502,844</b>	<b>\$525,941</b>
<b>OPEB Trust Expenditures</b>					
220	Health Insurance	\$561,991	\$530,550	\$512,151	\$545,617
230	Life Insurance	\$10,483	\$8,580	\$7,924	\$7,452
235	Dental Insurance	\$36,266	\$36,195	\$35,939	\$39,583
251	Contributions to H.S.A.	\$418,774	\$266,243	\$297,703	\$336,074
<b>Total OPEB Trust Expenditures</b>		<b>\$1,027,514</b>	<b>\$841,568</b>	<b>\$853,717</b>	<b>\$928,726</b>

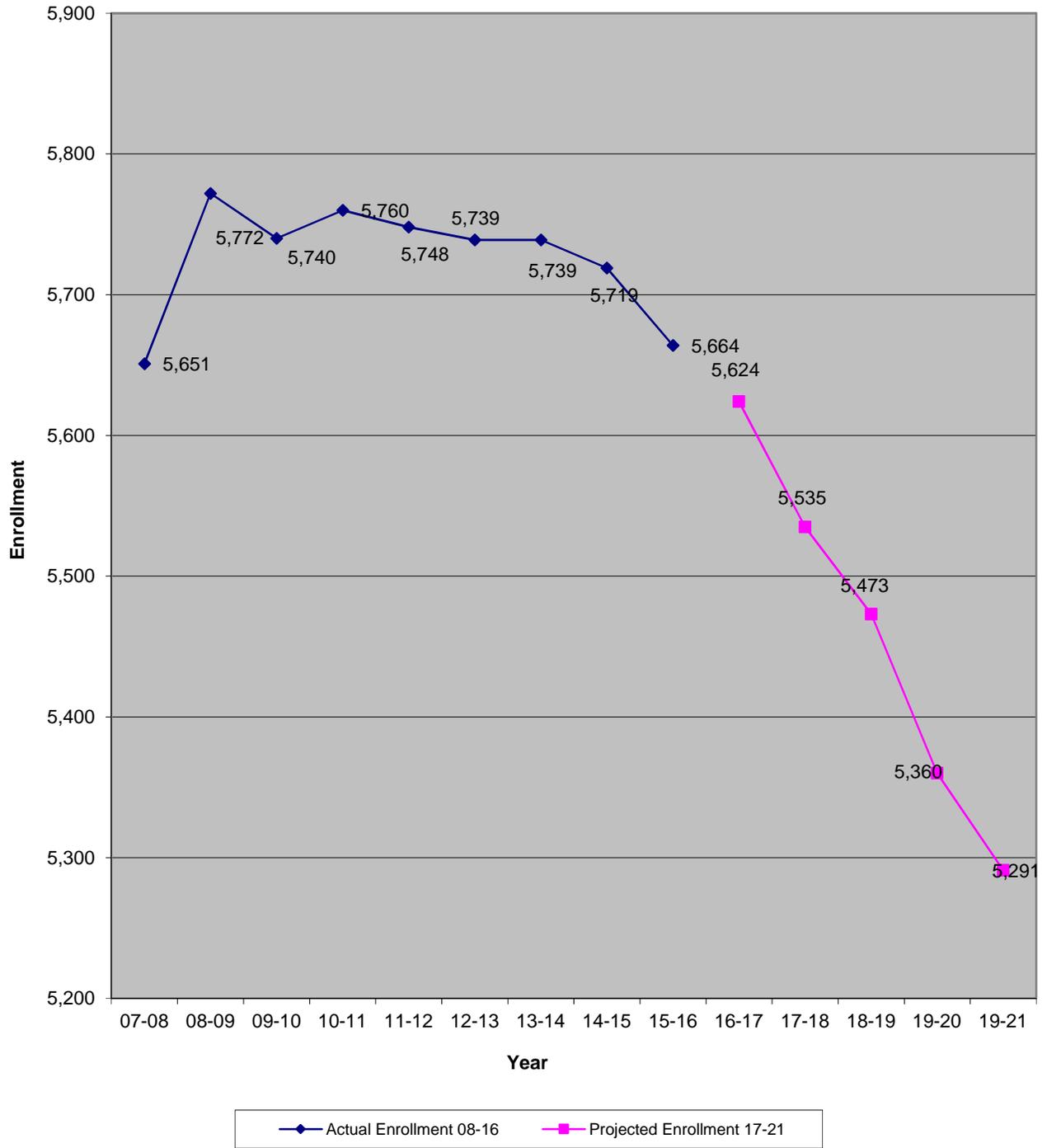
**ISD 877 BUFFALO-HANOVER-MONTROSE  
2016-2017 BUDGET**

**OPEB DEBT SERVICE - FUND 47**

		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>OPEB Debt Service Revenue</b>					
001	Property Taxes	\$512,847	\$486,232	\$486,596	\$1,281,051
009	Fiscal Disparities	\$6,977	\$6,532	\$6,900	\$6,900
092	Interest Income	\$475	\$686	\$750	\$750
200/300	Other State Revenues	\$2,691	\$2,520	\$2,690	\$2,690
229	Disparity Reduction Agent	\$103	\$103	\$103	\$103
<b>Total OPEB Debt Service Revenue</b>		<b>\$523,093</b>	<b>\$496,073</b>	<b>\$497,039</b>	<b>\$1,291,494</b>
<b>OPEB Debt Service Expenditures</b>					
710	Payments on Bonds	\$0	\$0	\$0	\$735,000
720	Interest on Bonds	\$493,988	\$493,987	\$493,988	\$493,988
790	Service Charges	\$450	\$450	\$450	\$450
<b>Total OPEB Debt Service Expenditures</b>		<b>\$494,438</b>	<b>\$494,437</b>	<b>\$494,438</b>	<b>\$1,229,438</b>

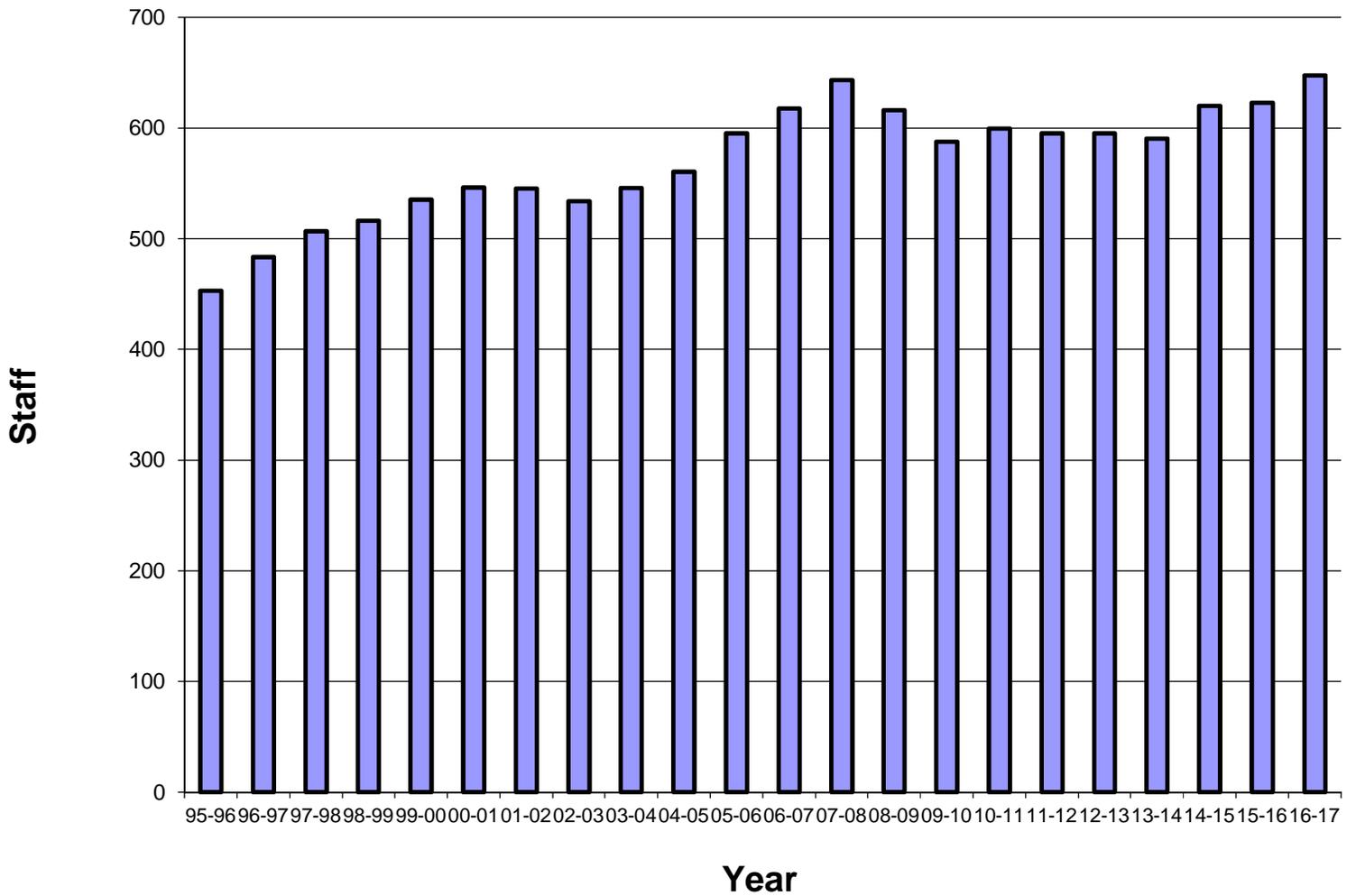
***INFORMATIONAL  
SECTION***

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



# Staff FTE Comparison

## July 1, 2016





**Independent School District 877  
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