

PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

| Buffalo-Hanover-Montrose School District #877 | | | November 7, 2019 | |
|--|-------------------------|-------------------------|---------------------------|-------------------|
| Comparison of Final Proposed Tax Levy Payable in 2020 to Actual Levy Payable in 2019 by Fund | | | | |
| Using Final Levy Payable in 2019 as Base Year | | | | |
| | 2019 Final Levy | 2020 Final Levy | Change from Prior Year | Percent Change |
| General Fund | | | | |
| Voter Approved Referendum JOBZ Exempt | \$ 357,407.12 | \$ 4,128,615.96 | \$ 3,771,208.84 | |
| Equity | \$ 858,274.73 | \$ 689,369.89 | \$ (168,904.84) | |
| Board Approved Referendum | \$ 537,079.71 | \$ - | \$ (537,079.71) | |
| Local Option Revenue | \$ 2,181,378.60 | \$ 3,325,795.37 | \$ 1,144,416.77 | |
| Transition | \$ 58,495.93 | \$ 63,249.03 | \$ 4,753.10 | |
| RMV Adjustments | \$ 100,233.45 | \$ 136,628.85 | \$ 36,395.40 | |
| Operating Capital | \$ 356,519.65 | \$ 357,497.84 | \$ 978.19 | |
| Lease Levy | \$ 447,460.42 | \$ 445,160.27 | \$ (2,300.15) | |
| Long-Term Faciilites Maintenance Revenue | \$ 1,383,175.99 | \$ 1,471,279.55 | \$ 88,103.56 | |
| Alternative Teacher Compensation (PPD) | \$ 525,557.73 | \$ 551,013.60 | \$ 25,455.87 | |
| Student Achievement Levy | \$ - | \$ - | \$ - | |
| Integration | \$ 170,245.56 | \$ 170,513.16 | \$ 267.61 | |
| Safe Schools | \$ 223,974.00 | \$ 226,796.40 | \$ 2,822.40 | |
| Safe Schools Intermediate | | \$ 18,899.70 | \$ 18,899.70 | |
| Deferred Maintenance | \$ - | \$ - | \$ - | |
| Career Technical | \$ 175,835.07 | \$ 167,738.90 | \$ (8,096.17) | |
| Health and Safety | \$ - | \$ - | \$ - | |
| Reemployment Ins | \$ 20,000.00 | \$ 40,000.00 | \$ 20,000.00 | |
| OPEB Pay as You Go | \$ - | \$ - | \$ - | |
| General Fund Adjustments | \$ (35,135.63) | \$ 3,214.62 | \$ 38,350.25 | |
| Total General Fund Levy | \$ 7,360,502.33 | \$ 11,795,773.14 | \$ 4,435,270.81 | 60.26% |
| Community Education | | | | |
| Basic Community Education | \$ 239,099.20 | \$ 240,941.85 | \$ 1,842.65 | |
| Early Childhood Family Education | \$ 108,120.54 | \$ 106,672.15 | \$ (1,448.39) | |
| School-Age Care | \$ 140,000.00 | \$ 140,000.00 | \$ - | |
| Home Visiting | \$ 2,429.33 | \$ 2,511.04 | \$ 81.71 | |
| Adults with Disabilities | \$ 10,890.00 | \$ 10,890.00 | \$ - | |
| CE Adjustments | \$ (45,065.68) | \$ (24,061.78) | \$ 21,003.90 | |
| Total Community Education Levy | \$ 455,473.39 | \$ 476,953.26 | \$ 21,479.87 | 4.72% |
| Debt Service | | | | |
| Voter Approved Debt Service-JOBZ Nonexempt | \$ 5,599,779.00 | \$ 5,590,067.00 | \$ (9,712.00) | |
| Debt Service-Other JOBZ Nonexempt | \$ 142,580.35 | \$ 135,782.74 | \$ (6,797.61) | |
| Reduction for Excess Fund Balance-JOBZ Nonexempt-Other | \$ (14,586.51) | \$ (15,959.13) | \$ (1,372.62) | |
| Debt Service-OPEB/Pension JOBZ Nonexempt | \$ 2,084,051.00 | \$ 2,098,120.50 | \$ 14,069.50 | |
| Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt | \$ (51,844.41) | \$ (69,276.03) | \$ (17,431.62) | |
| Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments | \$ 5,459.84 | \$ 8,974.55 | \$ 3,514.71 | |
| Debt Service - Alt. Facilities Bonds | \$ - | \$ - | \$ - | |
| Debt Service- JOBZ exempt | \$ - | \$ - | \$ - | |
| Debt Service Fund Adjustments-Voter Approved | \$ 3,453.20 | \$ 1,899.88 | \$ (1,553.32) | |
| Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Ap | \$ (334,768.12) | \$ (385,982.75) | \$ (51,214.63) | |
| Total Debt Service Levy | \$ 7,434,124.35 | \$ 7,363,626.77 | \$ (70,497.59) | -0.95% |
| Total Certified Levy | \$ 15,250,100.07 | \$ 19,636,353.17 | \$ 4,386,253.10 | 28.76% |