

PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

Buffalo-Hanover-Montrose School District #877

September 11, 2017

**Analysis of Impact of Proposed 2018 Tax Levy and Rates
Using Final Levy Payable in 2017 as Base Year**

Levy Year Payable Year Fiscal Year	2016 2017 2018 Final Levy	2017 2018 2019 Proposed Levy	Difference
Certified Levies Spread on RMV			
Voter Approved Referendum JOBZ Nonexempt	\$ 320,669.67	\$ 340,104.97	\$ 19,435.30
Voter Approved Referendum JOBZ Exempt	\$ 718,630.37	\$ 763,676.63	\$ 45,046.26
Equity	\$ 478,938.52	\$ 511,079.57	\$ 32,141.05
Board Approved Referendum	\$ 1,945,235.01	\$ 2,075,777.64	\$ 130,542.63
Local Option Revenue	\$ 52,163.49	\$ 55,664.13	\$ 3,500.64
Transition	\$ (61,791.10)	\$ 122,390.99	\$ 184,182.09
RMV Adjustments	\$ (61,791.10)	\$ 122,390.99	\$ 184,182.09
Total Certified Levy on RMV	\$ 3,453,845.96	\$ 3,868,693.93	\$ 414,847.97
Certified Levies Spread on NTC			
Operating Capital	\$ 357,151.23	\$ 310,933.72	\$ (46,217.52)
Lease Levy	\$ 475,813.10	\$ 447,602.71	\$ (28,210.39)
Long-Term Facilities Maintenance Revenue	\$ 1,024,220.92	\$ 810,156.07	\$ (214,064.85)
Alternative Teacher Compensation (PPD)	\$ 456,109.93	\$ 473,595.90	\$ 17,485.97
Student Achievement Levy	\$ 45,549.32	\$ -	\$ (45,549.32)
Integration	\$ 156,554.98	\$ 160,374.02	\$ 3,819.04
Safe Schools	\$ 221,706.00	\$ 225,752.40	\$ 4,046.40
Career Technical	\$ 127,898.29	\$ 166,442.04	\$ 38,543.75
Reemployment Ins	\$ 20,000.00	\$ 20,000.00	\$ -
General Fund Adjustments	\$ (78,561.37)	\$ (12,470.73)	\$ 66,090.64
Basic Community Education	\$ 237,057.90	\$ 237,057.90	\$ -
Early Childhood Family Education	\$ 106,587.35	\$ 107,074.58	\$ 487.23
School-Age Care	\$ 150,000.00	\$ 140,000.00	\$ (10,000.00)
Home Visiting	\$ 2,339.21	\$ 2,207.04	\$ (132.17)
Adults with Disabilities	\$ 10,890.00	\$ 10,890.00	\$ -
CE Adjustments	\$ (18,677.42)	\$ (3,762.42)	\$ 14,915.00
Voter Approved Debt Service-JOBZ Nonexempt	\$ 5,713,127.00	\$ 5,696,721.00	\$ (16,406.00)
Debt Service-Other JOBZ Nonexempt	\$ 658,648.48	\$ 138,624.05	\$ (520,024.43)
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other	\$ (79,622.13)	\$ (17,942.60)	\$ 61,679.53
Debt Service-OPEB/Pension JOBZ Nonexempt	\$ 1,290,681.00	\$ 2,068,931.00	\$ 778,250.00
Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt	\$ (19,498.37)	\$ (89,571.59)	\$ (70,073.22)
Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments	\$ 1,414.64	\$ 17,607.90	\$ 16,193.26
Debt Service Fund Adjustments-Voter Approved	\$ 18,067.26	\$ 971.32	\$ (17,095.94)
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved	\$ (395,544.01)	\$ (414,903.40)	\$ (19,359.39)
Total Certified Levy on NTC	\$ 10,481,913	\$ 10,496,291	\$ 14,378
Total Certified Levy*	\$ 13,935,759.26	\$ 14,364,984.85	\$ 429,225.59
Total \$ Change from Prior Year	\$ 73,071.05	\$ 429,225.59	
Total % Change from Prior Year	0.53%	3.08%	



213,163.81