

PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

Buffalo-Hanover-Montrose School District #877

September 10, 2018

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

Levy Year Payable Year Fiscal Year	2017 2018 2019 Final Levy	2018 2019 2020 Proposed Levy	Difference
Certified Levies Spread on RMV			
Voter Approved Referendum JOBZ Nonexempt	\$ 340,104.97	\$ 357,407.12	\$ 17,302.15
Voter Approved Referendum JOBZ Exempt	\$ 763,676.63	\$ 858,274.73	\$ 94,598.10
Equity	\$ 511,079.57	\$ 537,079.71	\$ 26,000.14
Board Approved Referendum	\$ 2,075,777.64	\$ 2,181,378.60	\$ 105,600.96
Local Option Revenue	\$ 55,664.13	\$ 58,495.93	\$ 2,831.80
Transition	\$ 122,390.99	\$ 100,233.46	\$ (22,157.53)
RMV Adjustments	\$ 122,390.99	\$ 100,233.46	\$ (22,157.53)
Total Certified Levy on RMV	\$ 3,868,693.93	\$ 4,092,869.55	\$ 224,175.62
Certified Levies Spread on NTC			
Operating Capital	\$ 310,933.72	\$ 356,519.65	\$ 45,585.93
Lease Levy	\$ 447,599.24	\$ 457,089.82	\$ 9,490.58
Long-Term Facilities Maintenance Revenue	\$ 1,303,318.03	\$ 1,341,402.16	\$ 38,084.13
Alternative Teacher Compensation (PPD)	\$ 473,602.43	\$ 532,193.62	\$ 58,591.19
Student Achievement Levy	\$ -	\$ -	\$ -
Integration	\$ 160,374.02	\$ 161,592.00	\$ 1,217.98
Safe Schools	\$ 225,752.40	\$ 223,974.00	\$ (1,778.40)
Career Technical	\$ 166,442.04	\$ 175,835.07	\$ 9,393.04
Reemployment Ins	\$ 20,000.00	\$ 20,000.00	\$ -
General Fund Adjustments	\$ (13,482.91)	\$ (35,135.63)	\$ (21,652.72)
Basic Community Education	\$ 237,057.90	\$ 239,099.20	\$ 2,041.30
Early Childhood Family Education	\$ 107,074.58	\$ 108,120.54	\$ 1,045.95
School-Age Care	\$ 140,000.00	\$ 140,000.00	\$ -
Home Visiting	\$ 2,207.04	\$ 2,429.33	\$ 222.30
Adults with Disabilities	\$ 10,890.00	\$ 10,890.00	\$ -
CE Adjustments	\$ (3,762.42)	\$ (45,065.68)	\$ (41,303.26)
Voter Approved Debt Service-JOBZ Nonexempt	\$ 5,696,721.00	\$ 5,599,779.00	\$ (96,942.00)
Debt Service-Other JOBZ Nonexempt	\$ 144,275.02	\$ 134,983.48	\$ (9,291.54)
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other	\$ (21,710.01)	\$ (17,131.48)	\$ 4,578.54
Debt Service-OPEB/Pension JOBZ Nonexempt	\$ 2,068,931.00	\$ 2,084,051.00	\$ 15,120.00
Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt	\$ -	\$ (51,844.41)	\$ (51,844.41)
Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments	\$ 17,608.02	\$ 7,866.84	\$ (9,741.18)
Debt Service Fund Adjustments-Voter Approved	\$ 971.32	\$ 3,453.20	\$ 2,481.88
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved	\$ (502,018.99)	\$ (382,007.61)	\$ 120,011.38
Total Certified Levy on NTC	\$ 10,992,783	\$ 11,068,094	\$ 75,311
Total Certified Levy*	\$ 14,861,477.36	\$ 15,160,963.66	\$ 299,486.30
Total \$ Change from Prior Year	\$ 998,789.15	\$ 299,486.30	
Total % Change from Prior Year	7.20%	2.02%	