PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

, , , , , , , , , , , , , , , , , , , ,	Buffalo-Hanover-Montrose School District #877						November 7, 2018		
2018	· · · · · · · · · · · · · · · · · · ·	tual	Levy Payable in 2	2018	8 by Fund				
Final	Using Final Levy Payable in 2018 as Base Year								
Proposed Levy									
Semeral Fund Voter Approved Referendum JOBZ Exempt \$ 340,104.97 \$ 357,407.12 \$ 17,302.15							•		
Voter Approved Referendum JOBZ Exempt Equity Square Square Board Approved Referendum Square Board Approved Referendum Square Square Board Approved Referendum Square Squar	Canaval Fund		rioposed Levy		Levy		Prior Year	Change	
Equity S 763,676.63 \$ 858,247.3 \$ 94,598.10 Board Approved Referendum \$ 511,079.57 \$ 537,079.71 \$ 26,000.14 Local Option Revenue \$ 2,075,777.64 \$ 2,181,378.60 \$ 105,600.96 Transition \$ 5,666.41 \$ 5,		¢.	240 404 07	¢.	257 407 12	¢.	17 202 15		
Board Approved Referendum	··	Φ	,		,				
Local Option Revenue		Φ	· ·				,		
Transition		Φ					,		
RMV Adjustments Operating Capital Lease Levy Long-Term Facilities Maintenance Revenue \$ 1,303,318,03 \$ 138,317.599 \$ 79,857.96 Alternative Teacher Compensation (PPD) \$ 473,602.43 \$ 525,557.73 \$ 51,955.30 Student Achievement Levy \$ 1,303,318,03 \$ 1,383,175.99 \$ 79,857.96 Alternative Teacher Compensation (PPD) \$ 473,602.43 \$ 525,557.73 \$ 51,955.30 Student Achievement Levy \$ 160,374.02 \$ 170,245.56 \$ 9,871.53 Safe Schools Deferred Maintenance \$ 160,374.02 \$ 170,245.56 \$ 9,871.53 Safe Schools Deferred Maintenance \$ 166,442.04 \$ 175,835.07 \$ 9,393.04 Health and Safety \$ 175,835.07 \$ 9,393.04 Health and Safety \$ 20,000.00 \$ 20,000.00 \$ - OPEB Pay as You Go General Fund Adjustments \$ (13,482.91) \$ (35,135.63) \$ (21,652.72) Total General Fund Levy \$ 6,963,232.90 \$ 7,360,502.33 \$ 397,269.43 Community Education Basic Community Education Basic Community Education \$ 107,074.58 \$ 108,120.54 \$ 1,045.95 School-Age Care \$ 104,000.00 \$ 12,000.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ 14,000.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 10,890.00 \$ 10,890.00 \$ 10,890.00 \$ - Home Visiting Adults with Disabilities \$ 1,442,750.2 \$ 455,473.39 \$ 37,993.711 \$ -7.70 Debt Service Debt Service-OPEB/Pension JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ None	·		, ,				,		
Operating Capital \$ 310,933.72 \$ 356,519.65 \$ 45,865.93 Lease Levy \$ 447,590.24 \$ 447,609.24 \$ 138.21 Long-Term Faciliites Maintenance Revenue \$ 1,303,318.03 \$ 1,383,175.99 \$ 79,857.96 Alternative Teacher Compensation (PPD) \$ 473,602.43 \$ 525,557.73 \$ 51,955.30 Student Achievement Levy \$ 473,602.43 \$ 525,557.73 \$ 51,955.30 Student Achievement Levy \$ 160,374.02 \$ 170,245.56 \$ 9,871.53 Safe Schools \$ 225,752.40 \$ 223,974.00 \$ (1,778.40) Deferred Maintenance \$ 25,752.40 \$ 223,974.00 \$ (1,778.40) Deferred Maintenance \$ 166,442.04 \$ 175,835.07 \$ 9,393.04 Health and Safety \$ 2,000.00 \$ 20,000.00 \$ - \$ \$ - \$ \$ - \$ \$ \$ \$ \$		φ	,				· ·		
Lease Levy Long-Term Facilities Maintenance Revenue Alternative Teacher Compensation (PPD) S Student Achievement Levy S S Safe Schools S S Safe Schools S S Safe Schools S S S S S S S S S S S S S S S S S S S		Φ	,		,				
Long-Term Facilities Maintenance Revenue		φ	· ·				·		
Alternative Teacher Compensation (PPD) Student Achievement Levy Student Achievement Student Studen		Φ	· ·		,				
Student Achievement Levy \$ 160,374.02 \$ 170,245.56 \$ 9,871.53 Safe Schools \$ 225,752.40 \$ 223,974.00 \$ (1,778.40) Deferred Maintenance \$ - 5 - 5 - Career Technical \$ 166,442.04 \$ 175,835.07 \$ 9,393.04 Health and Safety \$ 20,000.00 \$ 20,000.00 \$ - Reemployment Ins \$ 20,000.00 \$ 20,000.00 \$ - General Fund Adjustments \$ (13,482.91) \$ (35,135.63) \$ (21,652.72) Total General Fund Levy \$ 6,963,232.90 \$ 7,360,502.33 \$ 397,269.43 \$ 5.71 Community Education \$ 237,057.90 \$ 239,099.20 \$ 2,041.30 Early Childhood Family Education \$ 237,057.90 \$ 239,099.20 \$ 2,041.30 Early Childhood Family Education \$ 107,074.58 \$ 108,100.04 \$ 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 \$ (33,762.42) \$ (45,065.68) \$ (41,303.26) CE Adjustments \$ 493,467.10 \$ 455,473.39 \$ (37,993.71) -7.70 Debt Service Orber JOBZ Nonexempt \$ 144,275.02 \$ 142,580.55 \$ (1,694.67) Reduction for Excess Fund Balance-JOBZ Nonexempt \$ 2,048,931.00 \$ 2,048,051.00 \$ 5,459.84 \$ (12,148.18) Debt Service-OPEB/Pension JOBZ Nonexempt \$ 2,068,931.00 \$ 2,048,051.00 \$ 5,459.84 \$ (12,148.18) Debt Service-OPEB/Pension JOBZ Nonexempt \$ 3,74,225.50 \$ 3,453.20 \$ 2,481.88 Debt Service-JOBZ Reempt \$ 3,744,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40 Total Debt Service-Levy \$ 47,477.736 \$ 7,434,124.35 \$ 29,346.99 0.40 Total Debt Service Levy \$ 3,453.20 \$		Φ	· · ·				·		
Integration	. , ,		473,002.43		323,337.73		51,955.50		
Safe Schools	•	φ	160 274 02		170 245 56		0 071 52		
Deferred Maintenance	· · · · · · · · · · · · · · · · · · ·		·				·		
Career Technical		Φ	223,732.40		223,974.00		(1,770.40)		
Health and Safety \$			166 442 04		17E 02E 07		0 202 04		
Reemployment Ins			100,442.04		173,033.07		9,393.04		
OPEB Pay as You Go General Fund Adjustments \$ (13,482.91) \$ (35,135.63) \$ (21,652.72) Total General Fund Levy \$ 6,963,232.90 \$ 7,360,502.33 \$ 397,269.43 5.71 Community Education Basic Community Education Early Childhood Family Education S 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 CE Adjustments S (3,762.42) \$ (45,065.68) \$ (41,303.26) Total Community Education Levy \$ 493,467.10 \$ 455,473.39 \$ (37,993.71) -7.70 Debt Service-Other JOBZ Nonexempt Voter Approved Debt Service-JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ Nonexempt Reduction for Excess Fund Balance-JOBZ Nonexempt Debt Service - Alt. Facilities Bonds Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt \$ 17,608.02 \$ 5,459.84 \$ (12,148.18) Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt \$ - Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt \$ - Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt \$ - Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt \$ - Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt \$ - Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved Reduction			20,000,00		20,000,00		-		
General Fund Adjustments			20,000.00		20,000.00	_	-		
Total General Fund Levy \$ 6,963,232.90 \$ 7,360,502.33 \$ 397,269.43 5.71	·	φ	(42,492,04)		(25.425.62)		(24 652 72)		
Community Education		Ф			1 ' '	_	\ ' '	E 740/	
Basic Community Education	Community Education	Þ	6,963,232.90	Þ	7,360,502.33	Þ	397,269.43	5.71%	
Early Childhood Family Education \$ 107,074.58 \$ 108,120.54 \$ 1,045.95 \$ School-Age Care \$ 140,000.00 \$ 140,000.00 \$ - 4		¢.	227.057.00	¢.	220 000 20	φ	2 044 20		
School-Age Care	•		· ·				,		
Home Visiting							1,045.95		
Adults with Disabilities CE Adjustments Total Community Education Levy Solid Community Education Levy Solid Community Education			· ·				222.20		
CE Adjustments			· ·				222.30		
Total Community Education Levy \$ 493,467.10 \$ 455,473.39 \$ (37,993.71) -7.70		φ	· ·				- (44.202.26)		
Debt Service 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 \$ 142,580.35 \$ (1,694.67) Reduction for Excess Fund Balance-JOBZ Nonexempt-Other \$ (21,710.01) \$ (14,586.51) \$ 7,123.50 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) \$ (51,844.41) Debt Service- Alt. Facilities Bonds \$ 5,599,779.00 \$ (14,586.51) \$ 7,123.50 Debt Service-OPEB/Pension JOBZ Nonexempt \$ 2,068,931.00 \$ 2,084,051.00 \$ 15,120.00 \$ 5,599,779.00 \$ (14,586.51) \$ 7,123.50 \$ (51,844.41) \$ (51,844.41) Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments \$ 17,608.02 \$ 5,459.84 \$ (12,148.18) Debt Service- JOBZ exempt \$ - \$ \$ -	·	Φ.			\ . · /			7 700/	
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 \$ 142,580.35 \$ (1,694.67) Reduction for Excess Fund Balance-JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ Nonexempt \$ (21,710.01) \$ (14,586.51) \$ 7,123.50 Debt Service-OPEB/Pension JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments \$ (51,844.41) \$ (51,844.41) Debt Service - Alt. Facilities Bonds Debt Service-JOBZ exempt Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved Red		Þ	493,467.10	Þ	455,473.39	Þ	(37,993.71)	-7.70%	
Debt Service-Other JOBZ Nonexempt Reduction for Excess Fund Balance-JOBZ Nonexempt-Other Debt Service-OPEB/Pension JOBZ Nonexempt Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt Debt Service - Alt. Facilities Bonds Debt Service- JOBZ exempt Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved Total Debt Service Levy \$ 144,275.02 \$ 142,580.35 \$ (1,694.67) \$ 7,123.50 \$ 7,123.50 \$ 15,120.00 \$ 15,12		r.	F 606 704 00	Φ.	E EOO 770 00	φ.	(06.040.00)		
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other Debt Service-OPEB/Pension JOBZ Nonexempt Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments \$ 2,068,931.00 \$ 2,084,051.00 \$ 15,120.00 Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments - \$ (51,844.41) \$ (51,844.41) Debt Service - Alt. Facilities Bonds Debt Service- JOBZ exempt Debt Service Fund Adjustments-Voter Approved Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved Total Debt Service Levy \$ 971.32 \$ 3,453.20 \$ 2,481.88 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40		ф	· · ·				, ,		
Debt Service Fund Adjustments-Voter Approved \$ 971.32 \$ 3,453.20 \$ 2,481.88 Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40		φ	· ·				, ,		
Debt Service Fund Adjustments-Voter Approved \$ 971.32 \$ 3,453.20 \$ 2,481.88 Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40	'	ф	, ,		(, ,		,		
Debt Service Fund Adjustments-Voter Approved \$ 971.32 \$ 3,453.20 \$ 2,481.88 Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40	· ·	φ	∠,∪08,931.00		, ,		,		
Debt Service Fund Adjustments-Voter Approved \$ 971.32 \$ 3,453.20 \$ 2,481.88 Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40		Φ	17 600 00		,		, ,		
Debt Service Fund Adjustments-Voter Approved \$ 971.32 \$ 3,453.20 \$ 2,481.88 Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40	. ,	Φ	17,008.02		5,459.84		(12,148.18)		
Debt Service Fund Adjustments-Voter Approved \$ 971.32 \$ 3,453.20 \$ 2,481.88 Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40		Φ	-		-	φ	-		
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Apr \$ (502,018.99) \$ (334,768.12) \$ 167,250.87 Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40	'		074.00		2.450.00	φ	- 0.404.00		
Total Debt Service Levy \$ 7,404,777.36 \$ 7,434,124.35 \$ 29,346.99 0.40					-,		,		
Total Cortified Lovy \$ 44.964.477.26 \$ 46.260.400.07 \$ 200.622.74 2.64			· · · /					0.40%	
	Total Certified Levy	\$	14,861,477.36	\$	15,250,100.07		388,622.71	2.61%	