

PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

Buffalo-Hanover-Montrose School District #877			September 10, 2018	
Comparison of Proposed Tax Levy Payable in 2019 to Actual Levy Payable in 2018 by Fund				
Using Final Levy Payable in 2018 as Base Year				
	2018 Final Proposed Levy	2019 Proposed Levy	Change from Prior Year	Percent Change
General Fund				
Voter Approved Referendum JOBZ Exempt	\$ 340,104.97	\$ 357,407.12	\$ 17,302.15	
Equity	\$ 763,676.63	\$ 858,274.73	\$ 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	\$ 55,664.13	\$ 58,495.93	\$ 2,831.80	
RMV Adjustments	\$ 122,390.99	\$ 100,233.46	\$ (22,157.53)	
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)	
Deferred Maintenance	\$ -	\$ -	\$ -	
Career Technical	\$ 166,442.04	\$ 175,835.07	\$ 9,393.04	
Health and Safety	\$ -	\$ -	\$ -	
Reemployment Ins	\$ 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	\$ 7,326,340.24	\$ 363,107.34	5.21%
Community Education				
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)	
Total Community Education Levy	\$ 493,467.10	\$ 455,473.39	\$ (37,993.71)	-7.70%
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	\$ 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 - Alt. Facilities Bonds	\$ -	\$ -	\$ -	
Debt Service- JOBZ exempt	\$ -	\$ -	\$ -	
Debt Service Fund Adjustments-Voter Approved	\$ 971.32	\$ 3,453.20	\$ 2,481.88	
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter App	\$ (502,018.99)	\$ (382,007.61)	\$ 120,011.38	
Total Debt Service Levy	\$ 7,404,777.36	\$ 7,379,150.03	\$ (25,627.33)	-0.35%
Total Certified Levy	\$ 14,861,477.36	\$ 15,160,963.66	\$ 299,486.30	2.02%