PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

Buffalo-Hanover-Montrose School District #877				**November 10, 2015**
Comparison of Proposed Tax Levy Payable in 2016 to Actual Levy Payable in 2015 by Fund				
Using Final Levy Payable in 2015 as Base Year				
	2015 Final Levy	2016 Final Proposed Levy	Change from Prior Year	Percent Change
General Fund				
Voter Approved Referendum JOBZ Exempt	$ 292,039.25	$ 303,028.33	$ 10,989.08	
Equity	$ 607,172.33	$ 646,234.57	$ 39,062.24	
Board Approved Referendum	$ 441,052.33	$ 473,484.63	$ 32,432.30	
Location Equity Revenue	$ 1,787,785.20	$ 1,902,801.79	$ 115,016.59	
Transition	$ 48,278.63	$ 50,935.85	$ 2,657.22	
RMV Adjustments	$ (9,747.75)	$ (10,654.24)	$ (906.49)	
Operating Capital	$ 412,114.53	$ 461,093.59	$ 48,979.06	
Lease Levy	$ 460,696.04	$ 473,448.76	$ 12,752.72	
Long-Term Faciliites Maintenance Revenue	$ -	$ 669,791.37	$ 669,791.37	
Alt Teacher Compensation	$ (0.00)	$ 431,234.11	$ 431,234.11	
Student Achievement Levy	$ 90,727.69	$ 93,392.90	$ 2,665.21	
Integration	$ 157,358.85	$ 157,419.62	$ 60.77	
Safe Schools	$ 225,532.80	$ 226,285.20	$ 752.40	
Deferred Maintenance	$ 256,044.55	$ -	$ (256,044.55)	
Career Technical	$ 60,029.31	$ 85,206.53	$ 25,177.22	
Health and Safety (includes Alt. Facilities for Pay 2008)	$ 397,928.23	$ -	$ (397,928.23)	
Reemployment Ins	$ 40,000.00	$ 30,000.00	$ (10,000.00)	
OPEB Pay as You Go	$ 90,000.00	$ -	$ (90,000.00)	
General Fund Adjustments	$ (254,522.72)	$ 306,135.03	$ 560,657.75	
Total General Fund Levy	**$ 5,102,489.27**	**$ 6,299,838.04**	**$ 1,197,348.77**	**23.47%**
Community Education				
Basic Community Education	$ 235,187.85	$ 236,078.35	$ 890.50	
Early Childhood Family Education	$ 103,612.40	$ 105,823.50	$ 2,211.10	
School-Age Care	$ 140,000.00	$ 140,000.00	$ -	
Home Visiting	$ 4,292.80	$ 4,003.20	$ (289.60)	
Adults with Disabilities	$ 10,890.00	$ 10,890.00	$ -	
CE Adjustments	$ (49,678.75)	$ (32,343.67)	$ 17,335.08	
Total Community Education Levy	**$ 444,304.30**	**$ 464,451.38**	**$ 20,147.08**	**4.53%**
Debt Service				
Voter Approved Debt Service-JOBZ Nonexempt	$ 6,793,510.50	$ 5,700,473.63	$ (1,093,036.87)	
Debt Service-Other JOBZ Nonexempt	$ 1,011,491.25	$ 676,426.40	$ (335,064.85)	
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other	$ (51,153.33)	$ (96,649.48)	$ (45,496.15)	
Debt Service-OPEB/Pension JOBZ Nonexempt	$ 518,687.40	$ 1,290,437.40	$ 771,750.00	
Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt	$ (23,468.35)	$ -	$ 23,468.35	
Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments	$ 966.68	$ 203.87	$ (762.81)	
Debt Service Fund Adjustments-Voter Approved	$ 12,393.35	$ 2,198.69	$ (10,194.66)	
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved	$ (402,538.87)	$ (474,691.72)	$ (72,152.85)	
Total Debt Service Levy	**$ 7,859,888.63**	**$ 7,098,398.79**	**$ (761,489.84)**	**-9.69%**
Total Certified Levy	**$ 13,406,682.19**	**$ 13,862,688.21**	**$ 456,006.02**	**3.40%**