

**PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY**

<b>Buffalo-Hanover-Montrose School District #877</b>		<b>September 11, 2017</b>		
<b>Comparison of Proposed Tax Levy Payable in 2018 to Actual Levy Payable in 2017 by Fund</b>				
<b>Using Final Levy Payable in 2017 as Base Year</b>				
	<b>2017 Final Proposed Levy</b>	<b>2018 Final Proposed Levy</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>General Fund</b>				
Voter Approved Referendum JOBZ Exempt Equity	\$ 320,669.67	\$ 340,104.97	\$ 19,435.30	
Board Approved Referendum	\$ 718,630.37	\$ 763,676.63	\$ 45,046.26	
Local Option Revenue	\$ 478,938.52	\$ 511,079.57	\$ 32,141.05	
Transition	\$ 1,945,235.01	\$ 2,075,777.64	\$ 130,542.63	
RMV Adjustments	\$ 52,163.49	\$ 55,664.13	\$ 3,500.64	
Operating Capital	\$ (61,791.10)	\$ 122,390.99	\$ 184,182.09	
Lease Levy	\$ 357,151.23	\$ 310,933.72	\$ (46,217.52)	
Long-Term Facilities Maintenance Revenue	\$ 475,813.10	\$ 447,602.71	\$ (28,210.39)	
Alternative Teacher Compensation (PPD)	\$ 1,024,220.92	\$ 810,156.07	\$ (214,064.85)	
Student Achievement Levy	\$ 456,109.93	\$ 473,595.90	\$ 17,485.97	
Integration	\$ 45,549.32	\$ -	\$ (45,549.32)	
Safe Schools	\$ 156,554.98	\$ 160,374.02	\$ 3,819.04	
Deferred Maintenance	\$ 221,706.00	\$ 225,752.40	\$ 4,046.40	
Career Technical	\$ -	\$ -	\$ -	
Health and Safety	\$ 127,898.29	\$ 166,442.04	\$ 38,543.75	
Reemployment Ins	\$ -	\$ -	\$ -	
OPEB Pay as You Go	\$ 20,000.00	\$ 20,000.00	\$ -	
General Fund Adjustments	\$ -	\$ -	\$ -	
<b>Total General Fund Levy</b>	<b>\$ (78,561.37)</b>	<b>\$ (12,470.73)</b>	<b>\$ 66,090.64</b>	
	<b>\$ 6,260,288.35</b>	<b>\$ 6,471,080.06</b>	<b>\$ 210,791.71</b>	<b>3.37%</b>
<b>Community Education</b>				
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	
<b>Total Community Education Levy</b>	<b>\$ 488,197.04</b>	<b>\$ 493,467.10</b>	<b>\$ 5,270.06</b>	<b>1.08%</b>
<b>Debt Service</b>				
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 - Alt. Facilities Bonds	\$ -	\$ -	\$ -	
Debt Service- JOBZ exempt	\$ -	\$ -	\$ -	
Debt Service Fund Adjustments-Voter Approved	\$ 18,067.26	\$ 971.32	\$ (17,095.94)	
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Ap	\$ (395,544.01)	\$ (414,903.40)	\$ (19,359.39)	
<b>Total Debt Service Levy</b>	<b>\$ 7,187,273.87</b>	<b>\$ 7,400,437.68</b>	<b>\$ 213,163.81</b>	<b>2.97%</b>
<b>Total Certified Levy</b>	<b>\$ 13,935,759.26</b>	<b>\$ 14,364,984.85</b>	<b>\$ 429,225.59</b>	<b>3.08%</b>