

PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY

Buffalo-Hanover-Montrose School District #877			September 22, 2014	
Comparison of Proposed Tax Levy Payable in 2015 to Actual Levy Payable in 2014 by Fund				
Using Final Levy Payable in 2014 as Base Year				
Estimated Totals Subject to Change				
	2014 Final Levy	2015 Preliminary Proposed Levy	Change from Prior Year	Percent Change
<b>General Fund</b>				
Voter Approved Referendum JOBZ Exempt	\$ 277,276.26	\$ 292,039.25	\$ 14,762.99	
Equity	\$ 568,455.56	\$ 607,172.33	\$ 38,716.77	
Board Approved Referendum	\$ 475,169.50	\$ 441,052.33	\$ (34,117.16)	
Location Equity Revenue	\$ 1,834,984.09	\$ 1,787,785.20	\$ (47,198.89)	
Transition	\$ 49,222.07	\$ 48,278.63	\$ (943.44)	
RMV Adjustments	\$ 1,485.99	\$ (9,747.74)	\$ (11,233.73)	
Operating Capital	\$ 388,745.33	\$ 412,114.53	\$ 23,369.19	
Lease Levy	\$ 463,530.99	\$ 460,696.04	\$ (2,834.95)	
Alt Teacher Compensation	\$ -	\$ (0.00)	\$ (0.00)	
Student Achievement Levy	\$ 91,172.48	\$ 90,727.69	\$ (444.79)	
Integration	\$ 155,231.23	\$ 155,660.86	\$ 429.63	
Safe Schools	\$ 229,312.80	\$ 225,532.80	\$ (3,780.00)	
Deferred Maintenance	\$ 234,611.49	\$ 256,044.55	\$ 21,433.06	
Career Technical	\$ 82,036.87	\$ 60,029.31	\$ (22,007.56)	
Health and Safety (includes Alt. Facilities for Pay 2008)	\$ 94,201.77	\$ 383,793.23	\$ 289,591.46	
Reemployment Ins	\$ 40,000.00	\$ 40,000.00	\$ -	
OPEB Pay as You Go	\$ 90,000.00	\$ 90,000.00	\$ -	
General Fund Adjustments	\$ (34,784.53)	\$ (256,374.80)	\$ (221,590.27)	
<b>Total General Fund Levy</b>	<b>\$ 5,040,651.90</b>	<b>\$ 5,084,804.21</b>	<b>\$ 44,152.31</b>	<b>0.88%</b>
<b>Community Education</b>				
Basic Community Education	\$ 232,420.45	\$ 232,420.45	\$ -	
Early Childhood Family Education	\$ 105,958.58	\$ 103,612.40	\$ (2,346.18)	
School-Age Care	\$ 170,000.00	\$ 140,000.00	\$ (30,000.00)	
Home Visiting	\$ 4,958.40	\$ 4,292.80	\$ (665.60)	
Adults with Disabilities	\$ 10,890.00	\$ 10,890.00	\$ -	
CE Adjustments	\$ (44,672.32)	\$ (49,678.75)	\$ (5,006.43)	
<b>Total Community Education Levy</b>	<b>\$ 479,555.11</b>	<b>\$ 441,536.90</b>	<b>\$ (38,018.21)</b>	<b>-7.93%</b>
<b>Debt Service</b>				
Voter Approved Debt Service-JOBZ Nonexempt	\$ 5,635,560.00	\$ 5,613,982.50	\$ (21,577.50)	
Debt Service-Other JOBZ Nonexempt	\$ 992,749.00	\$ 1,011,491.25	\$ 18,742.25	
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other	\$ (56,131.79)	\$ (69,263.83)	\$ (13,132.04)	
Debt Service-OPEB/Pension JOBZ Nonexempt	\$ 518,688.00	\$ 518,687.40	\$ (0.60)	
Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt	\$ (26,775.35)	\$ (23,468.35)	\$ 3,307.00	
Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments	\$ 343.22	\$ 966.68	\$ 623.46	
Debt Service Fund Adjustments-Voter Approved	\$ 6,463.18	\$ 12,393.35	\$ 5,930.17	
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved	\$ (318,644.51)	\$ (384,428.38)	\$ (65,783.87)	
<b>Total Debt Service Levy</b>	<b>\$ 6,752,251.76</b>	<b>\$ 6,680,360.62</b>	<b>\$ (71,891.14)</b>	<b>-1.06%</b>
<b>Total Certified Levy</b>	<b>\$ 12,272,458.77</b>	<b>\$ 12,206,701.72</b>	<b>\$ (65,757.04)</b>	<b>-0.54%</b>