

TNT ANALYSIS - FOR DISCUSSION ONLY

Buffalo-Hanover-Montrose School District #877				November 14, 2022
Comparison of Final Tax Levy Payable in 2023 to Actual Levy Payable in 2022 by Fund				
Using Final Levy Payable in 2022 as Base Year				
	2022 Final Levy	2023 Proposed Levy	Change from Prior Year	Percent Change
General Fund				
Voter Approved Referendum JOBZ Exempt	\$ 4,138,050.10	\$ 4,315,200.00	\$ 177,149.90	
Equity	\$ 696,400.52	\$ 743,652.80	\$ 47,252.28	
Local Option Revenue	\$ 3,358,248.19	\$ 3,565,320.76	\$ 207,072.57	
Transition	\$ 62,482.33	\$ 65,418.43	\$ 2,936.11	
RMV Adjustments	\$ (316,255.91)	\$ 257,665.50	\$ 573,921.41	
Operating Capital	\$ 441,690.69	\$ 465,057.67	\$ 23,366.99	
Lease Levy	\$ 444,754.07	\$ 465,207.55	\$ 20,453.48	
Long-Term Facilities Maintenance Revenue	\$ 1,445,026.42	\$ 2,243,720.63	\$ 798,694.21	
Alternative Teacher Compensation (PPD)	\$ 515,549.44	\$ 488,156.52	\$ (27,392.92)	
Integration	\$ 173,023.56	\$ 173,986.88	\$ 963.32	
Safe Schools	\$ 209,934.00	\$ 207,129.60	\$ (2,804.40)	
Safe Schools Intermediate	\$ 28,924.24	\$ 28,537.86	\$ (386.38)	
Career Technical	\$ 208,245.36	\$ 257,288.56	\$ 49,043.20	
Reemployment Ins	\$ 80,000.00	\$ 100,000.00	\$ 20,000.00	
General Fund Adjustments	\$ (191,617.60)	\$ (154,452.34)	\$ 37,165.26	
Total General Fund Levy	\$ 11,294,455.40	\$ 13,221,890.43	\$ 1,927,435.03	17.07%
Community Education				
Basic Community Education	\$ 250,120.85	\$ 250,120.85	\$ -	
Early Childhood Family Education	\$ 111,953.33	\$ 117,586.04	\$ 5,632.71	
School-Age Care	\$ 140,000.00	\$ 140,000.00	\$ -	
Home Visiting	\$ 3,347.01	\$ 3,403.26	\$ 56.25	
Adults with Disabilities	\$ 10,890.00	\$ 10,890.00	\$ -	
CE Adjustments	\$ 65,904.40	\$ 139,618.78	\$ 73,714.38	
Total Community Education Levy	\$ 582,215.59	\$ 661,618.93	\$ 79,403.34	13.64%
Debt Service				
Voter Approved Debt Service-JOBZ Nonexempt	\$ 5,748,673.27	\$ 5,348,619.00	\$ (400,054.27)	
Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments	\$ 12,108.99	\$ (1,938.31)	\$ (14,047.30)	
Debt Service-Other JOBZ Nonexempt-LTFM	\$ 126,198.15	\$ 1,385,913.15	\$ 1,259,715.00	
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other	\$ -	\$ (141,325.60)	\$ (141,325.60)	
Debt Service-OPEB/Pension JOBZ Nonexempt	\$ 2,044,256.00	\$ -	\$ (2,044,256.00)	
Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt	\$ (116,241.44)	\$ (200,270.73)	\$ (84,029.29)	
Debt Service Fund Adjustments-Voter Approved	\$ 4,543.84	\$ 200,270.73	\$ 195,726.89	
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved	\$ -	\$ (59,852.05)	\$ (59,852.05)	
Total Debt Service Levy	\$ 7,819,538.81	\$ 6,531,416.20	\$ (1,288,122.62)	-16.47%
Total Certified Levy	\$ 19,696,209.80	\$ 20,414,925.56	\$ 718,715.75	3.65%