

**TNT ANALYSIS - FOR DISCUSSION ONLY**

Buffalo-Hanover-Montrose School District #877			September 9, 2024	
Analysis of Impact of Proposed 2025 Tax Levy and Rates Using Final Levy Payable in 2024 as Base Year				
	2024 Final Levy	2025 Proposed Levy	Change from Prior Year	Percent Change
<b>General Fund</b>				
Voter Approved Referendum JOBZ Exempt	\$ 4,193,850.00	\$ 4,089,450.00	\$ (104,400.00)	-2.49%
Equity	\$ 734,972.21	\$ 730,648.40	\$ (4,323.81)	-0.59%
Local Option Revenue	\$ 3,758,526.80	\$ 3,920,666.27	\$ 162,139.47	4.31%
Transition	\$ 63,578.77	\$ 61,996.06	\$ (1,582.70)	-2.49%
RMV Adjustments - Voter Approved	\$ 37,024.69	\$ 72,879.99	\$ 35,855.30	96.84%
RMV Adjustments - Other	\$ 201,513.17	\$ 105,119.89	\$ (96,393.28)	-47.83%
Operating Capital	\$ 555,396.97	\$ 663,305.81	\$ 107,908.84	19.43%
Lease Levy	\$ 470,805.20	\$ 244,637.53	\$ (226,167.67)	-48.04%
Long-Term Facilities Maintenance Revenue	\$ 1,357,623.39	\$ 1,478,434.85	\$ 120,811.46	8.90%
Alternative Teacher Compensation (PPD)	\$ 472,647.63	\$ 469,011.27	\$ (3,636.36)	-0.77%
Integration	\$ 173,688.60	\$ 181,710.60	\$ 8,021.99	4.62%
Safe Schools	\$ 201,304.80	\$ 196,293.60	\$ (5,011.20)	-2.49%
Safe Schools Intermediate	\$ 27,735.33	\$ 20,610.83	\$ (7,124.50)	-25.69%
Career Technical	\$ 280,812.49	\$ 280,812.49	\$ -	0.00%
Reemployment Ins	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
General Fund Adjustments	\$ 31,189.35	\$ (87,707.04)	\$ (118,896.39)	-381.21%
<b>Total General Fund Levy</b>	<b>\$ 12,660,669.40</b>	<b>\$ 12,527,870.55</b>	<b>\$ (132,798.85)</b>	<b>-1.05%</b>
<b>Community Education</b>				
Basic Community Education	\$ 212,446.39	\$ 222,339.03	\$ 9,892.64	4.66%
Early Childhood Family Education	\$ 113,458.84	\$ 134,769.95	\$ 21,311.11	18.78%
School-Age Care	\$ 140,000.00	\$ 140,000.00	\$ -	0.00%
Home Visiting	\$ 4,263.97	\$ 5,364.93	\$ 1,100.96	25.82%
Adults with Disabilities	\$ 3,399.14	\$ 3,573.06	\$ 173.92	5.12%
CE Adjustments	\$ 63,779.41	\$ 74,381.30	\$ 10,601.89	16.62%
<b>Total Community Education Levy</b>	<b>\$ 537,347.75</b>	<b>\$ 580,428.27</b>	<b>\$ 43,080.52</b>	<b>8.02%</b>
<b>Debt Service</b>				
Debt Service - Voter Approved	\$ 9,089,769.00	\$ 9,503,732.00	\$ 413,963.00	4.55%
Debt Service Fund Adjustments - Voter Approved	\$ -	\$ 31,745.96	\$ 31,745.96	0.00%
Reduction for Excess Fund Balance - Voter Approved	\$ (197,877.79)	\$ (380,854.36)	\$ (182,976.57)	92.47%
Debt Service Fund Adjustments - Other	\$ 10,782.94	\$ 5,500.89	\$ (5,282.05)	0.00%
Reduction for Excess Fund Balance - Other	\$ -	\$ (0.03)	\$ (0.03)	0.00%
Debt Service- Net Offset	\$ 99,750.90	\$ 136,162.02	\$ 36,411.12	36.50%
Reduction for Debt Service-OPEB/Pension - Other	\$ (99,750.90)	\$ (136,162.02)	\$ (36,411.12)	36.50%
<b>Total Debt Service Levy</b>	<b>\$ 8,902,674.15</b>	<b>\$ 9,160,124.46</b>	<b>\$ 257,450.31</b>	<b>2.89%</b>
<b>Total Certified Levy</b>	<b>\$ 22,100,691.30</b>	<b>\$ 22,268,423.28</b>	<b>\$ 167,731.98</b>	<b>0.76%</b>