

**PRELIMINARY ANALYSIS - FOR DISCUSSION ONLY**

Buffalo-Hanover-Montrose School District #877			September 13, 2021	
Comparison of Proposed Tax Levy Payable in 2022 to Actual Levy Payable in 2021 by Fund				
Using Final Levy Payable in 2021 as Base Year				
	2021 Final Levy	2022 Proposed Levy	Change from Prior Year	Percent Change
<b>General Fund</b>				
Voter Approved Referendum JOBZ Exempt	\$ 4,255,101.82	\$ 4,138,050.10	\$ (117,051.73)	
Equity	\$ 740,254.42	\$ 696,400.52	\$ (43,853.90)	
Local Option Revenue	\$ 3,521,553.18	\$ 3,358,248.19	\$ (163,304.99)	
Transition	\$ 66,971.89	\$ 62,482.33	\$ (4,489.57)	
RMV Adjustments	\$ 37,456.36	\$ (316,255.91)	\$ (353,712.27)	
Operating Capital	\$ 392,886.83	\$ 441,690.69	\$ 48,803.86	
Lease Levy	\$ 364,818.21	\$ 388,631.07	\$ 23,812.86	
Long-Term Faciilites Maintenance Revenue	\$ 1,528,058.55	\$ 1,406,628.96	\$ (121,429.59)	
Alternative Teacher Compensation (PPD)	\$ 562,905.35	\$ 515,549.44	\$ (47,355.91)	
Integration	\$ 176,392.99	\$ 173,023.56	\$ (3,369.43)	
Safe Schools	\$ 225,680.40	\$ 209,934.00	\$ (15,746.40)	
Safe Schools Intermediate	\$ 25,389.05	\$ 28,924.24	\$ 3,535.19	
Career Technical	\$ 181,036.49	\$ 208,245.36	\$ 27,208.87	
Health and Safety	\$ -	\$ -	\$ -	
Reemployment Ins	\$ 100,000.00	\$ 100,000.00	\$ -	
General Fund Adjustments	\$ (12,043.07)	\$ (191,617.60)	\$ (179,574.53)	
<b>Total General Fund Levy</b>	<b>\$ 12,166,462.48</b>	<b>\$ 11,219,934.94</b>	<b>\$ (946,527.53)</b>	<b>-7.78%</b>
<b>Community Education</b>				
Basic Community Education	\$ 240,941.85	\$ 250,120.85	\$ 9,179.00	
Early Childhood Family Education	\$ 109,210.20	\$ 111,953.33	\$ 2,743.13	
School-Age Care	\$ 140,000.00	\$ 140,000.00	\$ -	
Home Visiting	\$ 2,876.47	\$ 3,347.01	\$ 470.53	
Adults with Disabilities	\$ 10,890.00	\$ 10,890.00	\$ -	
CE Adjustments	\$ 93,386.02	\$ 65,904.40	\$ (27,481.62)	
<b>Total Community Education Levy</b>	<b>\$ 597,304.55</b>	<b>\$ 582,215.59</b>	<b>\$ (15,088.96)</b>	<b>-2.53%</b>
<b>Debt Service</b>				
Voter Approved Debt Service-JOBZ Nonexempt	\$ 5,583,662.00	\$ 5,752,239.00	\$ 168,577.00	
Debt Service-Other JOBZ Nonexempt-LTFM	\$ 132,646.45	\$ 127,155.26	\$ (5,491.19)	
Reduction for Excess Fund Balance-JOBZ Nonexempt-Other	\$ (13,612.15)	\$ -	\$ 13,612.15	
Debt Service-OPEB/Pension JOBZ Nonexempt	\$ 2,116,391.00	\$ 2,044,256.00	\$ (72,135.00)	
Reduction for Debt Service-OPEB/Pension JOBZ Nonexempt	\$ (112,310.85)	\$ (116,241.44)	\$ (3,930.59)	
Debt Service-OPEB/Pension JOBZ Nonexempt Adjustments	\$ 1,434.83	\$ 12,108.99	\$ 10,674.16	
Debt Service - Alt. Facilities Bonds	\$ -	\$ -	\$ -	
Debt Service- JOBZ exempt	\$ -	\$ -	\$ -	
Debt Service Fund Adjustments-Voter Approved	\$ 2,093.40	\$ 4,543.84	\$ 2,450.44	
Reduction for Excess Fund Balance-JOBZ Nonexempt Voter Approved	\$ (340,521.64)	\$ -	\$ 340,521.64	
<b>Total Debt Service Levy</b>	<b>\$ 7,369,783.04</b>	<b>\$ 7,824,061.65</b>	<b>\$ 454,278.61</b>	<b>6.16%</b>
<b>Total Certified Levy</b>	<b>\$ 20,133,550.06</b>	<b>\$ 19,626,212.18</b>	<b>\$ (507,337.89)</b>	<b>-2.52%</b>