

**TNT ANALYSIS - FOR DISCUSSION ONLY**

<b>Buffalo-Hanover-Montrose School District #877</b>			<b>November 13, 2023</b>	
<b>Analysis of Impact of Final 2024 Tax Levy and Rates</b>				
<b>Using Final Levy Payable in 2023 as Base Year</b>				
	2023 Final Levy	2024 Proposed Levy	Change from Prior Year	Percent Change
<b>General Fund</b>				
Voter Approved Referendum JOBZ Exempt Equity	\$ 4,315,200.00	\$ 4,193,850.00	\$ (121,350.00)	-2.81%
Local Option Revenue	\$ 743,652.80	\$ 734,972.21	\$ (8,680.59)	-1.17%
Transition	\$ 3,565,320.76	\$ 3,758,526.80	\$ 193,206.04	5.42%
RMV Adjustments - Voter Approved	\$ 65,418.43	\$ 63,578.77	\$ (1,839.67)	-2.81%
RMV Adjustments - Other	\$ 42,930.18	\$ 37,024.69	\$ (5,905.49)	-13.76%
Operating Capital	\$ 214,735.32	\$ 201,513.18	\$ (13,222.14)	-6.16%
Lease Levy	\$ 465,057.67	\$ 555,396.97	\$ 90,339.30	19.43%
Long-Term Facilities Maintenance Revenue	\$ 465,207.55	\$ 470,805.20	\$ 5,597.65	1.20%
Alternative Teacher Compensation (PPD)	\$ 2,243,720.63	\$ 1,357,623.39	\$ (886,097.24)	-39.49%
Integration	\$ 488,156.52	\$ 472,647.63	\$ (15,508.89)	-3.18%
Safe Schools	\$ 173,986.88	\$ 173,688.60	\$ (298.28)	-0.17%
Safe Schools Intermediate	\$ 207,129.60	\$ 201,304.80	\$ (5,824.80)	-2.81%
Career Technical	\$ 28,537.86	\$ 27,735.33	\$ (802.53)	-2.81%
Reemployment Ins	\$ 257,288.56	\$ 280,812.49	\$ 23,523.93	9.14%
General Fund Adjustments	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
	\$ (154,452.34)	\$ 35,289.11	\$ 189,741.45	-122.85%
<b>Total General Fund Levy</b>	<b>\$ 13,221,890.43</b>	<b>\$ 12,664,769.17</b>	<b>\$ (557,121.26)</b>	<b>-4.21%</b>
<b>Community Education</b>				
Basic Community Education	\$ 250,120.85	\$ 212,446.39	\$ (37,674.46)	-15.06%
Early Childhood Family Education	\$ 117,586.04	\$ 113,458.84	\$ (4,127.21)	-3.51%
School-Age Care	\$ 140,000.00	\$ 140,000.00	\$ -	0.00%
Home Visiting	\$ 3,403.26	\$ 4,263.97	\$ 860.71	25.29%
Adults with Disabilities	\$ 10,890.00	\$ 3,399.14	\$ (7,490.86)	-68.79%
CE Adjustments	\$ 139,618.78	\$ 63,779.41	\$ (75,839.37)	-54.32%
<b>Total Community Education Levy</b>	<b>\$ 661,618.93</b>	<b>\$ 537,347.75</b>	<b>\$ (124,271.18)</b>	<b>-18.78%</b>
<b>Debt Service</b>				
Debt Service - Voter Approved	\$ 5,348,619.00	\$ 8,891,891.00	\$ 3,543,272.00	66.25%
Debt Service Fund Adjustments - Voter Approved	\$ (1,935.59)	\$ -	\$ 1,935.59	-100.00%
Reduction for Excess Fund Balance - Voter Approved	\$ (141,325.60)	\$ (0.31)	\$ 141,325.29	-100.00%
Debt Service - Other	\$ 1,385,913.15	\$ -	\$ (1,385,913.15)	-100.00%
Debt Service Fund Adjustments - Other	\$ (2.73)	\$ -	\$ 2.73	-100.00%
Reduction for Excess Fund Balance - Other	\$ (59,852.03)	\$ 10,782.94	\$ 70,634.97	-118.02%
Debt Service- Net Offset	\$ 200,270.73	\$ 103,850.67	\$ (96,420.06)	-48.14%
Debt Service-OPEB/Pension Adjustments - Other	\$ -	\$ (4,099.77)	\$ (4,099.77)	-100.00%
Reduction for Debt Service-OPEB/Pension - Other	\$ (200,270.73)	\$ (99,750.90)	\$ 100,519.83	-50.19%
<b>Total Debt Service Levy</b>	<b>\$ 6,531,416.20</b>	<b>\$ 8,902,673.63</b>	<b>\$ 2,371,257.43</b>	<b>36.31%</b>
<b>Total Certified Levy</b>	<b>\$ 20,414,925.56</b>	<b>\$ 22,104,790.55</b>	<b>\$ 1,689,864.99</b>	<b>8.28%</b>