

**TNT ANALYSIS - FOR DISCUSSION ONLY**

<b>Buffalo-Hanover-Montrose School District #877</b>			<b>September 23, 2024</b>	
<b>Analysis of Impact of Proposed 2025 Tax Levy and Rates Using Final Levy Payable in 2024 as Base Year</b>				
	2024 Final Levy	2025 Proposed Levy	Change from Prior Year	Percent Change
<b>General Fund</b>				
Voter Approved Referendum JOBZ Exempt Equity	\$ 4,193,850.00	\$ 4,093,950.00	\$ (99,900.00)	-2.38%
Local Option Revenue	\$ 734,972.21	\$ 731,452.40	\$ (3,519.81)	-0.48%
Transition	\$ 3,758,526.80	\$ 3,925,010.27	\$ 166,483.47	4.43%
RMV Adjustments - Voter Approved	\$ 63,578.77	\$ 62,064.28	\$ (1,514.48)	-2.38%
RMV Adjustments - Other	\$ 37,024.69	\$ 72,879.99	\$ 35,855.30	96.84%
Operating Capital	\$ 201,513.17	\$ 125,555.96	\$ (75,957.21)	-37.69%
Lease Levy	\$ 555,396.97	\$ 663,305.83	\$ 107,908.86	19.43%
Long-Term Facilities Maintenance Revenue	\$ 470,805.20	\$ 244,637.53	\$ (226,167.67)	-48.04%
Alternative Teacher Compensation (PPD)	\$ 1,357,623.39	\$ 1,479,941.73	\$ 122,318.34	9.01%
Integration	\$ 472,647.63	\$ 469,011.27	\$ (3,636.36)	-0.77%
Safe Schools	\$ 173,688.60	\$ 181,795.40	\$ 8,106.80	4.67%
Safe Schools Intermediate	\$ 201,304.80	\$ 196,509.60	\$ (4,795.20)	-2.38%
Career Technical	\$ 27,735.33	\$ 20,633.51	\$ (7,101.82)	-25.61%
Reemployment Ins	\$ 280,812.49	\$ 280,812.49	\$ -	0.00%
General Fund Adjustments	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
<b>Total General Fund Levy</b>	<b>\$ 12,660,669.40</b>	<b>\$ 12,591,827.69</b>	<b>\$ (68,841.71)</b>	<b>-0.54%</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	\$ 5,359.03	\$ 1,095.07	25.68%
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>\$ 580,422.37</b>	<b>\$ 43,074.63</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>\$ 22,332,374.52</b>	<b>\$ 231,683.22</b>	<b>1.05%</b>