Proposed Levy Analysis
Taxes Payable In 2027

Buffalo-Hanover-Montrose School District #877				September 28, 2026
Comparison of Proposed Levy Payable in 2027 to Actual Levy Payable in 2026 by Fund				
Using Actual Levy Payable in 2026 as Base Year				
Payable	2026 Final Levy	2027 Proposed Levy	Change from Prior Year	Percent Change
General Fund				
Voter Approved Referendum JOBZ Exempt	$ 4,041,450.00	$ 4,050,450.00	$ 9,000.00	0.22%
Equity	$ 732,647.52	$ 689,386.58	$ (43,260.94)	-5.90%
Local Option Revenue	$ 3,872,897.16	$ 3,883,018.27	$ 10,121.11	0.26%
Transition	$ 61,268.38	$ 61,404.82	$ 136.44	0.22%
RMV Adjustments - Voter Approved	$ (24,772.50)	$ 76,950.00	$ 101,722.50	-410.63%
RMV Adjustments - Other	$ (54,109.14)	$ 38,340.39	$ 92,449.53	-170.86%
Operating Capital	$ 622,040.65	$ 674,511.41	$ 52,470.76	8.44%
Lease Levy	$ 261,374.20	$ 248,120.28	$ (13,253.92)	-5.07%
Long-Term Facilities Maintenance Revenue	$ 2,458,375.85	$ 2,434,041.42	$ (24,334.43)	-0.99%
Alternative Teacher Compensation (PPD)	$ 452,472.02	$ 458,540.81	$ 6,068.79	1.34%
Integration	$ 183,610.12	$ 186,241.15	$ 2,631.03	1.43%
Safe Schools	$ 193,989.60	$ 194,421.60	$ 432.00	0.22%
Safe Schools Intermediate	$ 20,368.91	$ 20,414.27	$ 45.36	0.22%
Career Technical	$ 278,491.20	$ 278,491.20	$ -	0.00%
Reemployment Ins	$ 100,000.00	$ 100,000.00	$ -	0.00%
General Fund NTC Adjustments	$ 83,285.36	$ (31,436.89)	$ (114,722.25)	-137.75%
Total General Fund Levy	**$ 13,283,389.33**	**$ 13,362,895.31**	**$ 79,505.98**	**0.60%**
Community Education				
Basic Community Education	$ 197,051.24	$ 213,154.79	$ 16,103.55	8.17%
Early Childhood Family Education	$ 111,564.52	$ 122,218.51	$ 10,653.99	9.55%
School-Age Care	$ 140,000.00	$ 140,000.00	$ -	0.00%
Home Visiting	$ 5,143.86	$ 5,683.53	$ 539.67	10.49%
Adults with Disabilities	$ 3,149.79	$ 3,407.20	$ 257.41	8.17%
CE Adjustments	$ 52,713.12	$ 68,989.44	$ 16,276.32	30.88%
Total Community Education Levy	**$ 509,622.53**	**$ 553,453.47**	**$ 43,830.94**	**8.60%**
Debt Service				
Debt Service - Voter Approved	$ 9,375,212.00	$ 9,500,910.00	$ 125,698.00	1.34%
Debt Service Fund Adjustments - Voter Approved	$ 84,331.42	$ 28,387.01	$ (55,944.41)	-66.34%
Reduction for Excess Fund Balance - Voter Approved	$ (1,035,344.13)	$ (732,837.44)	$ 302,506.69	-29.22%
Debt Service Fund Adjustments - Other	$ (10,416.55)	$ -	$ 10,416.55	-100.00%
Total Debt Service Levy	**$ 8,413,782.74**	**$ 8,796,459.57**	**$ 382,676.83**	**4.55%**
Total Certified Levy	**$ 22,206,794.60**	**$ 22,712,808.35**	**$ 506,013.75**	**2.28%**