Final Levy Analysis
Taxes Payable 2026
For Discussion Only

Buffalo-Hanover-Montrose School District #877 — **November 10, 2025**

Comparison of Final Levy Payable in 2026 to Actual Levy Payable in 2025 by Fund

Using Final Levy Payable in 2025 as Base Year

Payable	2025 Final Levy	2026 Proposed Levy	Change from Prior Year	Percent Change
General Fund				
Voter Approved Referendum JOBZ Exempt	$ 4,093,950.00	$ 4,041,450.00	$ (52,500.00)	
Equity	$ 731,452.40	$ 732,647.52	$ 1,195.12	
Local Option Revenue	$ 3,925,010.27	$ 3,872,897.16	$ (52,113.11)	
Transition	$ 62,064.28	$ 61,268.38	$ (795.90)	
RMV Adjustments - Voter Approved	$ 72,879.99	$ (24,772.50)	$ (97,652.49)	
RMV Adjustments - Other	$ 125,555.96	$ (54,109.14)	$ (179,665.10)	
Operating Capital	$ 663,305.83	$ 622,040.65	$ (41,265.18)	
Lease Levy	$ 244,637.53	$ 261,374.20	$ 16,736.67	
Long-Term Facilities Maintenance Revenue	$ 1,479,941.73	$ 2,458,375.85	$ 978,434.12	
Alternative Teacher Compensation (PPD)	$ 469,011.27	$ 452,472.02	$ (16,539.25)	
Integration	$ 181,795.40	$ 183,610.12	$ 1,814.72	
Safe Schools	$ 196,509.60	$ 193,989.60	$ (2,520.00)	
Safe Schools Intermediate	$ 20,633.51	$ 20,368.91	$ (264.60)	
Career Technical	$ 280,812.49	$ 278,491.20	$ (2,321.29)	
Reemployment Ins	$ 100,000.00	$ 100,000.00	$ -	
General Fund Adjustments	$ (55,732.57)	$ 83,285.36	$ 139,017.93	
Total General Fund Levy	**$ 12,591,827.69**	**$ 13,283,389.33**	**$ 691,561.64**	**5.49%**
Community Education				
Basic Community Education	$ 222,339.03	$ 197,051.24	$ (25,287.79)	
Early Childhood Family Education	$ 134,769.95	$ 111,564.52	$ (23,205.43)	
School-Age Care	$ 140,000.00	$ 140,000.00	$ -	
Home Visiting	$ 5,359.03	$ 5,143.86	$ (215.17)	
Adults with Disabilities	$ 3,573.06	$ 3,149.79	$ (423.27)	
CE Adjustments	$ 74,381.30	$ 52,713.12	$ (21,668.18)	
Total Community Education Levy	**$ 580,422.37**	**$ 509,622.53**	**$ (70,799.84)**	**-12.20%**
Debt Service				
Debt Service - Voter Approved	$ 9,503,732.00	$ 9,375,212.00	$ (128,520.00)	
Debt Service Fund Adjustments - Voter Approved	$ 31,745.96	$ 84,331.42	$ 52,585.46	
Reduction for Excess Fund Balance - Voter Approved	$ (380,854.36)	$ (1,035,344.13)	$ (654,489.77)	
Debt Service Fund Adjustments - Other	$ 5,500.89	$ (10,416.55)	$ (15,917.44)	
Reduction for Excess Fund Balance - Other	$ (0.03)	$ -	$ 0.03	
Debt Service- Net Offset	$ 136,162.02	$ -	$ (136,162.02)	
Reduction for Debt Service-OPEB/Pension - Other	$ (136,162.02)	$ -	$ 136,162.02	
Total Debt Service Levy	**$ 9,160,124.46**	**$ 8,413,782.74**	**$ (746,341.72)**	**-8.15%**
Total Certified Levy	**$ 22,332,374.52**	**$ 22,206,794.60**	**$ (125,579.93)**	**-0.56%**