

Albert Lea Public School - Levy Comparison: 2025 Pay 2026 vs. 2026 Pay 2027

Source: MDE Levy Limitation and Certification Report, starting with page 32 (run 09/24/26)

Line #	Limitation Component	2025 Pay 2026 Limitation (\$)	2026 Pay 2027 Limitation (\$)	Increase / (Decrease) (\$)	Percent Change
GENERAL RMV - VOTER APPROVED					
322	1ST TIER RMV REFER	\$1,472,581.60	\$1,538,424.00	\$65,842.40	4.47%
323	2ND TIER RMV REFER	\$645,537.34	\$695,702.09	\$50,164.75	7.77%
324	UNEQUALIZED RMV REFER	-	-	-	-
1031	FY 2027 1ST TIER REF ADJUST	\$108,408.10	(\$28,157.64)	(\$136,565.74)	(125.97%)
1039	FY 2027 2ND TIER REF ADJUST	\$38,307.99	\$16,536.51	(\$21,771.48)	(56.83%)
1047	FY 2027 UNEQUAL REF ADJUST	-	-	-	-
1053	FY 2027 TBRA ALLOC ADJUST	-	-	-	-
1062	FY 2027 REF HOLD HARMLESS ADJ	-	-	-	-
1137	FY 2025 1ST TIER REF ADJUST	(\$14,741.78)	\$53,178.94	\$67,920.72	460.74%
1144	FY 2025 2ND TIER REF ADJUST	(\$13,803.22)	\$20,184.40	\$33,987.62	246.23%
1151	FY 2025 UNEQUAL REF ADJUST	-	-	-	-
1157	FY 2025 TBRA ALLOC ADJUST	-	-	-	-
1169	FY 2025 REF HOLD HARMLESS ADJ	-	-	-	-
1329	OTHER RMV REF ADJUST (MEMO)	-	-	-	-
3025	RMV REF NET OFFSET ADJUST	-	-	-	-
4055	REFERENDUM TACONITE ADJUST	-	-	-	-
SUBTOTAL - GENERAL RMV - VOTER APPROVED		\$2,236,290.03	\$2,295,868.30	\$59,578.27	2.66%
GENERAL RMV - OTHER					
310	1ST TIER LOCAL OPTIONAL	\$618,789.85	\$688,245.05	\$69,455.20	11.22%
238	2ND TIER LOCAL OPTIONAL	\$1,146,369.69	\$1,275,042.35	\$128,672.66	11.22%
242	EQUITY	\$476,754.86	\$433,434.23	(\$43,320.63)	(9.09%)
245	TRANSITION	\$161,435.89	\$157,086.46	(\$4,349.43)	(2.69%)
1011	FY 2027 LOR TIER 1 ADJUST	\$45,553.90	(\$7,776.66)	(\$53,330.56)	(117.07%)
1015	FY 2027 LOR TIER 2 ADJUST	\$88,245.38	(\$21,920.06)	(\$110,165.44)	(124.84%)
1019	FY 2027 EQUITY ADJUST	\$33,365.58	(\$7,976.41)	(\$41,341.99)	(123.91%)
1023	FY 2027 TRANSITION ADJUST	\$12,306.58	(\$1,155.46)	(\$13,462.04)	(109.39%)
1055	FY 2027 LOR TIER 1 TBRA ADJUST	-	-	-	-
1064	FY 2027 LOR TIER 1 HOLD HARM ADJ	-	-	-	-
1109	FY 2025 LOR TIER 1 ADJUST	(\$6,194.60)	\$22,346.18	\$28,540.78	460.74%
1116	FY 2025 LOR TIER 2 ADJUST	(\$15,106.73)	\$44,365.39	\$59,472.12	393.68%
1123	FY 2025 EQUITY ADJUST	(\$4,831.74)	\$17,603.16	\$22,434.90	464.32%
1130	FY 2025 TRANSITION ADJUST	(\$1,673.49)	\$6,036.93	\$7,710.42	460.74%
1163	FY 2025 LOR TIER 1 TBRA ADJUST	-	-	-	-
1175	FY 2025 LOR TIER 1 HOLD HARMLESS	-	-	-	-
1334	OTHER ADJ, GEN OTHER RMV	-	-	-	-
3026	GENERAL OTH RMV NET OFFSET ADJ	-	-	-	-
4053	GENERAL OTH RMV TACONITE ADJUST	-	-	-	-
SUBTOTAL - GENERAL RMV - OTHER		\$2,555,015.17	\$2,605,331.16	\$50,315.99	1.97%
GENERAL NTC - VOTER APPROVED					
493	CAPITAL PROJECT REFERENDUM	-	-	-	-
1337	OTHER NTC VOTER ADJ	-	-	-	-
4057	CAPITAL PROJ TACONITE ADJ	-	-	-	-
SUBTOTAL - GENERAL NTC - VOTER APPROVED		-	-	-	-
GENERAL NTC - OTHER: INITIAL LEVIES					
232	OPERATING CAPITAL	\$330,590.54	\$353,145.30	\$22,554.76	6.82%
346	ALT TEACHER COMP (Q COMP)	\$294,495.11	\$291,108.09	(\$3,387.02)	(1.15%)
368	ACHIEVEMENT & INTEGRATION	\$167,959.73	\$172,790.72	\$4,830.99	2.88%
372	FY 2027 REEMPLOYMENT INS	\$50,000.00	\$50,500.00	\$500.00	1.00%
374	SAFE SCHOOLS	\$123,732.00	\$120,398.40	(\$3,333.60)	(2.69%)
377	SAFE SCHOOLS INTERMEDIATE	-	-	-	-
380	JUDGMENT	-	-	-	-
382	ICE ARENA	-	-	-	-
394	FY 2027 CAREER TECHNICAL	\$208,597.55	\$205,387.35	(\$3,210.20)	(1.54%)
	FY 2026 ANNUAL OTHER POST-EMPLOYMENT				
398	BENEFITS (OPEB)	-	-	-	-
445	LT FACILITIES EQUAL	\$331,050.63	\$319,919.58	(\$11,131.05)	(3.36%)
446	LT FACILITIES UNEQUAL	\$256,704.77	\$260,174.02	\$3,469.25	1.35%
456	DISABLED ACCESS	-	-	-	-
490	BUILDING/LAND LEASE	\$230,810.70	\$162,810.70	(\$68,000.00)	(29.46%)
491	COOP BUILDING REPAIR	-	-	-	-
492	OTHER CAPITAL (MEMO)	-	-	-	-
495	CONSOL/TRANSITION	-	-	-	-
496	REORG OPERATING DEBT	-	-	-	-
497	FY 2027 HEALTH BENEFITS	-	-	-	-
498	ADDITIONAL RETIREMENT	-	-	-	-
499	SEVERANCE	-	-	-	-
500	ADMINISTRATIVE DISTRICT	-	-	-	-
501	SWIMMING POOL	-	-	-	-
502	TREE GROWTH	-	-	-	-
503	CONSOL/RETIREMENT	-	-	-	-

504	ECON DEV ABATEMENT	-	-	-	-
505	OTHER GENERAL (MEMO)	-	-	-	-
SUBTOTAL - GENERAL NTC - OTHER: INITIAL LEVIES		\$1,993,941.03	\$1,936,234.16	(\$57,706.87)	(2.89%)
GENERAL NTC - OTHER: LEVY ADJUSTMENTS					
1003	FY 2027 OPER CAPITAL ADJUST	(\$759.09)	\$606.26	\$1,365.35	179.87%
1102	FY 2025 OPER CAPITAL ADJUST	\$662.60	(\$435.63)	(\$1,098.23)	(165.75%)
1072	FY 2027 ALT TEACHER COMP ADJUST	\$3,963.96	\$2,437.89	(\$1,526.07)	(38.50%)
1204	FY 2025 ALT TEACHER COMP ADJUST	-	-	-	-
1068	FY 2027 ACHIEVE & INTEG ADJUST	\$5,968.12	\$11,435.92	\$5,467.80	91.62%
1182	FY 2025 ACHIEVE & INTEG ADJUST	(\$4,248.74)	(\$2,417.11)	\$1,831.63	43.11%
1187	FY 2025 REEMPLOYMENT ADJUST	(\$16,364.51)	\$26,551.53	\$42,916.04	262.25%
1192	FY 2025 SAFE SCHOOLS ADJUST	(\$4,157.64)	\$2,811.61	\$6,969.25	167.63%
1197	FY 2025 SAFE SCHOOLS INTERM ADJ	-	-	-	-
1230	FY 2025 CAREER TECHNICAL ADJUST	(\$3,945.60)	(\$11,756.52)	(\$7,810.92)	(197.97%)
1234	FY 2025 HEALTH BENEFITS ADJUST	-	-	-	-
1240	FY 2025 ANNUAL OPEB ADJUST	-	-	-	-
1076	FY 2027 LTFM EQUAL ADJUST	-	(\$313.35)	(\$313.35)	N/M
1080	FY 2027 LTFM UNEQUAL ADJUST	\$59,432.00	-	(\$59,432.00)	(100.00%)
1081	FY 2027 H&S REBATE ADJ	-	-	-	-
1088	FY 2026 LTFM EQUAL ADJUST	-	-	-	-
1095	FY 2026 LTFM UNEQUAL ADJUST	(\$2,964.00)	(\$42,031.80)	(\$39,067.80)	(1318.08%)
1215	FY 2025 LTFM EQUAL ADJUST	-	-	-	-
1226	FY 2025 LTFM UNEQUAL ADJUST	(\$2,998.20)	\$35,758.00	\$38,756.20	1292.65%
1322	PAY 24 LEASE ADJUST	(\$768.32)	\$1,713.00	\$2,481.32	322.95%
1323	LEASE LEVY ADJ (MEMO)	-	-	-	-
1324	OTHER CAPITAL ADJUST (MEMO)	-	-	-	-
760	FY 2028 FAC & EQUIP BOND ADJUST	(\$65,774.00)	(\$65,636.00)	\$138.00	0.21%
1326	ECON DEV ABATE ADJUST	-	-	-	-
1327	DEBT SURPLUS ADJUST	-	-	-	-
1341	OTHER GENERAL ADJUST	-	-	-	-
2038	ABATEMENT ADJUSTMENT	\$31,055.25	\$15,192.24	(\$15,863.01)	(51.08%)
2051	CARRY-OVER ABATEMENT ADJUST	-	-	-	-
2069	ADVANCE ABATEMENT ADJUST	(\$7,848.11)	(\$2,806.31)	\$5,041.80	64.24%
4047	GENERAL OTH NTC TACONITE ADJUST	-	-	-	-
SUBTOTAL - GENERAL NTC - OTHER: LEVY ADJUSTMENTS		(\$8,746.28)	(\$28,890.27)	(\$20,143.99)	(230.31%)
COMMUNITY SERVICE					
609	BASIC COMMUNITY EDUC	\$101,945.50	\$109,106.65	\$7,161.15	7.02%
619	EARLY CHILD FAMILY	\$57,718.49	\$62,559.48	\$4,840.99	8.39%
624	HOME VISITING	\$2,011.93	\$2,194.74	\$182.81	9.09%
631	ADULTS W/ DISABILITIES	-	\$1,744.03	\$1,744.03	N/M
636	SCHOOL-AGE CARE	-	-	-	-
638	OTHER COMM ED (MEMO)	-	-	-	-
1403	FY 2027 EARLY CHILD FAMILY ADJ	(\$6,187.10)	\$735.05	\$6,922.15	111.88%
1407	FY 2025 HOME VISITING ADJUST	\$45.88	(\$118.50)	(\$164.38)	(358.28%)
1411	FY 2025 SCHOOL-AGE CARE ADJUST	-	-	-	-
1412	ADULTS W/ DISABILITIES ADJUST	-	\$1,629.56	\$1,629.56	N/M
1415	OTHER ADJUST (MEMO)	-	-	-	-
2039	ABATEMENT ADJUSTMENT	\$1,247.35	-	(\$1,247.35)	(100.00%)
2052	CARRY-OVER ABATEMENT ADJUST	-	-	-	-
2070	ADVANCE ABATEMENT ADJUST	(\$328.51)	(\$250.32)	\$78.19	23.80%
4045	COM SERV TACONITE ADJUST	-	-	-	-
SUBTOTAL - COMMUNITY SERVICE		\$156,453.54	\$177,600.69	\$21,147.15	13.52%
DEBT SERVICE - VOTER APPROVED					
809	DEBT SERVICE-AID ELIG	\$3,206,451.00	\$3,201,201.00	(\$5,250.00)	(0.16%)
811	DEBT SERVICE-AID INELIG	\$211,355.00	\$220,500.00	\$9,145.00	4.33%
781	NATURAL DISASTER DEBT	-	-	-	-
1700	REDUCTION FOR DEBT EXCESS	(\$204,007.06)	(\$160,756.99)	\$43,250.07	21.20%
1701	OTHER ADJUST (MEMO)	-	-	-	-
2040	ABATEMENT ADJUSTMENT	\$20,026.06	\$8,934.28	(\$11,091.78)	(55.39%)
2053	CARRY OVER ABATEMENT	-	-	-	-
2071	ADVANCE ABATE ADJUST	(\$4,138.67)	(\$1,699.36)	\$2,439.31	58.94%
3034	GDS VTR NET OFFSET ADJUST	-	-	-	-
3506	GDS VTR MAX EFFORT ADJ	-	-	-	-
4061	GDS VTR TACONITE ADJUST	-	-	-	-
SUBTOTAL - DEBT SERVICE - VOTER APPROVED		\$3,229,686.33	\$3,268,178.93	\$38,492.60	1.19%
DEBT SERVICE - OTHER					
810	DEBT SERVICE-AID ELIG	-	-	-	-
812	DEBT SERVICE-AID INELIG	\$65,774.00	\$65,636.00	(\$138.00)	(0.21%)
772	LT FACILITIES DEBT SERVICE	\$304,298.73	\$303,579.63	(\$719.10)	(0.24%)
1708	FY 2027 LTFM DEBT SERV ADJ	(\$33,530.29)	-	\$33,530.29	100.00%
1715	FY 2026 LTFM DEBT SERV ADJ	\$1,656.12	\$23,711.52	\$22,055.40	1331.75%
1726	FY 2025 LTFM DEBT SERV ADJ	\$1,685.39	(\$19,979.67)	(\$21,665.06)	(1285.46%)
1703	REDUCTION FOR DEBT EXCESS	(\$40,960.06)	(\$32,023.54)	\$8,936.52	21.82%
1704	OTHER ADJUST (MEMO)	-	-	-	-
2040	ABATEMENT ADJUSTMENT	-	-	-	-

2053	CARRY OVER ABATEMENT	-	-	-	-
2071	ADVANCE ABATE ADJUST	-	-	-	-
3035	GDS OTH NET OFFSET ADJUST	-	-	-	-
3507	GDS OTH MAX EFFORT ADJ	-	-	-	-
4051	GDS OTH TACONITE ADJUST	-	-	-	-
SUBTOTAL - DEBT SERVICE - OTHER		\$298,923.89	\$340,923.94	\$42,000.05	14.05%
OPEB/PENSION DEBT SERVICE - VOTER APPROVED					
	REQ DEBT SERVICE LEVY FOR OPEB/PENSION				
902	BONDS	-	-	-	-
1900	REDUCTION FOR DEBT EXCESS	-	-	-	-
1901	OTHER ADJUST (MEMO)	-	-	-	-
2041	ABATEMENT ADJUSTMENT	-	-	-	-
2054	CARRY OVER ABATEMENT	-	-	-	-
2072	ADVANCE ABATE ADJUST	-	-	-	-
4059	OPEB/PENSION DEBT TACONITE ADJUST	-	-	-	-
SUBTOTAL - OPEB/PENSION DEBT SERVICE - VOTER		-	-	-	-
OPEB/PENSION DEBT SERVICE - OTHER					
	REQ DEBT SERVICE LEVY FOR OPEB/PENSION				
907	BONDS	-	-	-	-
1903	REDUCTION FOR DEBT EXCESS	-	-	-	-
1904	OTHER ADJUST (MEMO)	-	-	-	-
2041	ABATEMENT ADJUSTMENT	-	-	-	-
2054	CARRY OVER ABATEMENT	-	-	-	-
2072	ADVANCE ABATE ADJUST	-	-	-	-
3041	OPEB DEBT OTH NET OFFSET ADJUST	-	-	-	-
4049	OPEB/PENSION DEBT TACONITE ADJUST	-	-	-	-
SUBTOTAL - OPEB/PENSION DEBT SERVICE - OTHER		-	-	-	-
SUBTOTALS BY FUND					
GENERAL FUND		\$6,776,499.95	\$6,808,543.35	\$32,043.40	0.47%
COMMUNITY SERVICES FUND		\$156,453.54	\$177,600.69	\$21,147.15	13.52%
GENERAL DEBT SERVICE FUND		\$3,528,610.22	\$3,609,102.87	\$80,492.65	2.28%
OPEB/PENSION DEBT SERVICE FUND		-	-	-	-
GRAND TOTAL LEVY		\$10,461,563.71	\$10,595,246.91	\$133,683.20	1.28%