

Line	Program	A	B	C	D	E	F	G	H	I	J	K	L
		FY2024 Pay 2023 Certified	FY2025 Pay 2024 Cert. Est.	FY2026 Pay 2025 Cert. Est.	FY2027 Pay 2026 Cert. Est.	Senate FY2027 Pay 2026	Senate - Cur. Law Pay 2026	FY2028 Pay 2027 Cert. Est.	Senate FY2028 Pay 2027	Senate - Cur. Law Pay 2027	FY2029 Pay 2028 Cert. Est.	Senate FY2029 Pay 2028	Senate - Cur. Law Pay 2028
1	General Fund												
2	General Education Levies												
3	Local Optional	532,598.2	556,666.2	559,888.0	563,533.3	563,533.3	0.0	565,849.6	565,849.6	0.0	567,618.9	567,618.9	0.0
4	Facilities & Equipment Bond Adjustment	(17,978.1)	(18,563.1)	(17,662.0)	(17,662.0)	(17,662.0)	0.0	(17,662.0)	(17,662.0)	0.0	(17,662.0)	(17,662.0)	0.0
5	Transition	24,031.7	24,448.3	24,359.0	24,257.2	24,257.2	0.0	24,090.1	24,090.1	0.0	23,938.4	23,938.4	0.0
6	Equity	91,851.8	94,748.4	94,525.0	93,708.0	93,708.0	0.0	93,236.7	93,236.7	0.0	92,821.4	92,821.4	0.0
7	Operating Capital	92,780.3	106,859.7	107,704.0	118,628.9	118,628.9	0.0	122,937.4	122,937.4	0.0	127,200.7	127,200.7	0.0
8	General Education Subtotal	723,283.9	764,159.5	768,814.0	782,465.4	782,465.4	0.0	788,451.8	788,451.8	0.0	793,917.5	793,917.5	0.0
9	Other General Fund Levies												
10	Referendum	852,659.4	915,672.4	912,763.0	1,021,012.7	1,021,012.7	0.0	1,057,500.6	1,057,500.6	0.0	1,098,677.9	1,098,677.9	0.0
11	Alternative Compensation (Q-Comp)	40,156.3	39,505.6	39,518.4	40,296.8	40,296.8	0.0	39,662.3	39,662.3	0.0	39,065.0	39,065.0	0.0
12	Additional Retirement	28,644.1	28,094.7	31,598.3	33,265.5	33,265.5	0.0	36,217.3	36,217.3	0.0	38,779.7	38,779.7	0.0
13	St. Paul Severance	1,445.1	1,602.7	1,659.4	1,784.5	1,784.5	0.0	1,850.5	1,850.5	0.0	1,918.9	1,918.9	0.0
14	Early Retirement Health Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Early Retirement Health Benefits	1,388.2	1,230.7	1,208.4	1,088.0	1,088.0	0.0	979.0	979.0	0.0	881.0	881.0	0.0
16	Reorganization Severance	(11.5)	0.0	0.0	134.1	134.1	0.0	134.1	134.1	0.0	134.1	134.1	0.0
17	Achievement & Integration	34,617.8	35,565.7	36,220.5	36,498.2	36,498.2	0.0	36,228.0	36,228.0	0.0	36,028.3	36,028.3	0.0
18	Unemployment Insurance	6,833.6	8,801.4	8,819.7	8,996.0	8,996.0	0.0	9,176.0	9,176.0	0.0	9,360.0	9,360.0	0.0
19	Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	Reorganization Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Safe Schools	34,276.5	34,396.1	34,482.5	34,527.7	34,527.7	0.0	34,527.7	34,527.7	0.0	34,527.7	34,527.7	0.0
22	Judgments	446.9	674.3	46.5	404.2	404.2	0.0	404.2	404.2	0.0	404.2	404.2	0.0
23	Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Swimming Pool	889.7	626.0	622.4	624.2	624.2	0.0	624.2	624.2	0.0	624.2	624.2	0.0
25	Ice Arena ¹	3,397.4	3,464.3	4,176.0	4,200.0	4,200.0	0.0	4,300.0	4,300.0	0.0	4,400.0	4,400.0	0.0
26	Tree Growth	679.2	694.9	693.8	693.8	693.8	0.0	693.8	693.8	0.0	693.8	693.8	0.0
27	Career and Technical	39,097.2	42,080.1	46,461.0	51,757.7	51,757.7	0.0	54,991.8	54,991.8	0.0	58,539.0	58,539.0	0.0
28	Economic Development Abatement	742.9	662.6	509.2	733.9	733.9	0.0	733.9	733.9	0.0	733.9	733.9	0.0
29	Other General	0.0	185.5	42.2	42.2	42.2	0.0	42.2	42.2	0.0	42.2	42.2	0.0
30	Long-Term Facilities (LTFM) Equalized	87,473.3	78,407.5	70,649.1	73,980.3	73,980.3	0.0	76,881.2	76,881.2	0.0	79,944.8	79,944.8	0.0
31	LTFM Unequalized	214,714.7	232,345.8	222,830.8	233,337.3	233,337.3	0.0	242,486.9	242,486.9	0.0	252,149.7	252,149.7	0.0
32	Disabled Access/Fire Safety	290.0	300.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Building Lease	99,317.6	100,034.7	109,710.8	110,259.4	110,259.4	0.0	110,810.7	110,810.7	0.0	111,364.7	111,364.7	0.0
34	Capital Projects Referendum	158,203.2	189,729.4	225,321.5	235,466.7	235,466.7	0.0	235,689.8	235,689.8	0.0	235,795.5	235,795.5	0.0
35	Annual Other Postemployment Benefits (OPEB) Levy	39,354.1	41,253.6	43,444.3	46,444.3	46,444.3	0.0	49,444.3	49,444.3	0.0	52,444.3	52,444.3	0.0
36	Other Capital	153.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0

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		Pay 2023	Pay 2024	Pay 2025	Pay 2026	FY2027	Cur. Law	Pay 2027	FY2028	Cur. Law	Pay 2028	FY2029	Cur. Law
Line	Program	Certified	Cert. Est.	Cert. Est.	Cert. Est.	Pay 2026	Pay 2026	Cert. Est.	Pay 2027	Pay 2027	Cert. Est.	Pay 2028	Pay 2028
37	Last Year Local Opt, Transition, Equity, Op. Cap. Adjust	2,201.2	3,636.6	790.8	(1,121.5)	(1,121.5)	0.0	(140.2)	(140.2)	0.0	(108.1)	(108.1)	0.0
38	Last Year Q-Comp Adjust	(3,056.2)	(842.3)	147.9	(21.3)	(21.3)	0.0	(94.4)	(94.4)	0.0	(93.0)	(93.0)	0.0
39	Last Year Supplemental & Ref. Adjust	51,378.1	15,175.2	2,867.2	(267.5)	(267.5)	0.0	12,738.4	12,738.4	0.0	13,193.7	13,193.7	0.0
40	Last Year, Building Lease Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Last Year Integration Adjustment	(435.2)	839.4	540.3	522.6	522.6	0.0	(480.9)	(480.9)	0.0	(1,477.3)	(1,477.3)	0.0
42	Career & Technical Adjustment	(372.3)	(1,672.6)	(2,186.9)	(3,993.0)	(3,993.0)	0.0	(159.1)	(159.1)	0.0	0.0	0.0	0.0
43	Debt Surplus Transfer Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	OPEB Adjustment	(2,501.1)	(82.0)	(655.3)	(655.3)	(655.3)	0.0	(655.3)	(655.3)	0.0	(655.3)	(655.3)	0.0
45	Prior Year LTFM Equal Adjustment	(1,934.9)	522.7	85.5	100.0	100.0	0.0	100.0	100.0	0.0	100.0	100.0	0.0
46	Prior Year LTFM Unequal Adjustment	2,755.3	5,505.3	1,432.6	1,600.0	1,600.0	0.0	1,600.0	1,600.0	0.0	1,600.0	1,600.0	0.0
47	Final Health & Safety Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	2nd Year Prior LTFM Adjustment	(421.8)	(420.8)	(243.5)	(300.0)	(300.0)	0.0	(300.0)	(300.0)	0.0	(300.0)	(300.0)	0.0
49	3rd Year Prior LTFM Adjustment	(6,725.2)	(26,969.8)	(18,591.7)	(18,600.0)	(18,600.0)	0.0	(18,600.0)	(18,600.0)	0.0	(18,600.0)	(18,600.0)	0.0
50	Other Capital Limit Adjustment	983.6	9,693.7	(71.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51	Other General Limit Adjustment	(27,828.0)	10,587.3	(36.7)	3,906.1	3,906.1	0.0	3,891.7	3,891.7	0.0	(1,084.1)	(1,084.1)	0.0
52	Abatement Adjustment-Initial	6,842.2	5,969.0	14,688.5	16,739.8	16,739.8	0.0	17,213.9	17,213.9	0.0	18,129.9	18,129.9	0.0
53	Abatement Interest	269.3	160.3	496.5	496.5	496.5	0.0	496.5	496.5	0.0	496.5	496.5	0.0
54	Abatement Final Adjustment	0.0	0.0	0.0	(8,848.4)	(8,848.4)	0.0	(10,084.1)	(10,084.1)	0.0	(10,369.7)	(10,369.7)	0.0
55	Abatement Carryover	0.0	0.0	414.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	Abatement Advance	(661.9)	2,034.8	2,897.2	1,423.4	1,423.4	0.0	1,423.4	1,423.4	0.0	1,423.4	1,423.4	0.0
57	Net Offset Adjustment	0.0	(134.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
58	Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
59	General Fund Total	2,388,545.7	2,543,514.9	2,562,192.3	2,709,019.1	2,709,019.1	0.0	2,788,805.1	2,788,805.1	0.0	2,852,707.3	2,852,707.3	0.0
60	Community Service Fund												
61	Basic Community Education	41,580.3	38,697.4	38,071.2	36,753.3	36,753.3	0.0	38,119.0	38,119.0	0.0	39,456.6	39,456.6	0.0
62	Early Childhood Family Education	23,168.4	22,165.2	22,135.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
63	ECFE Home Visiting	673.9	763.6	804.6	829.1	829.1	0.0	856.1	856.1	0.0	881.6	881.6	0.0
64	School Age Care/Extended Day	22,594.8	24,339.4	29,216.7	32,981.5	32,981.5	0.0	35,663.7	35,663.7	0.0	38,594.6	38,594.6	0.0
65	Adults with Disabilities	668.5	507.1	478.4	461.5	461.5	0.0	481.3	481.3	0.0	502.8	502.8	0.0
66	Other Community Education	105.0	73.7	57.2	57.2	57.2	0.0	57.2	57.2	0.0	57.2	57.2	0.0
67	Limit Adjustment	2,197.0	1,066.2	2,375.6	3,764.9	3,764.9	0.0	2,682.2	2,682.2	0.0	2,930.9	2,930.9	0.0
68	Community Education Excess Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
69	ECFE Excess Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
70	Abatement Levy	234.7	197.4	433.1	493.6	493.6	0.0	507.7	507.7	0.0	534.7	534.7	0.0
71	Abatement Interest	10.4	5.7	18.3	18.7	18.7	0.0	19.1	19.1	0.0	19.5	19.5	0.0
72	Abatement Final Adjustment	0.0	0.0	0.0	(232.8)	(232.8)	0.0	(265.3)	(265.3)	0.0	(272.9)	(272.9)	0.0
73	Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
74	Advance Abatement Adjustment	(26.4)	71.4	106.0	11.3	11.3	0.0	14.3	14.3	0.0	22.0	22.0	0.0

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		Pay 2023	Pay 2024	Pay 2025	Pay 2026	FY2027	Cur. Law	Pay 2027	FY2028	Cur. Law	Pay 2028	FY2029	Cur. Law
Line	Program	Certified	Cert. Est.	Cert. Est.	Cert. Est.	Pay 2026	Pay 2026	Cert. Est.	Pay 2027	Pay 2027	Cert. Est.	Pay 2028	Pay 2028
75	Net Offset Adjustment	0.0	134.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
76	Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
77	Community Service Fund Total	91,206.6	88,021.5	93,696.0	97,273.3	97,273.3	0.0	100,270.4	100,270.4	0.0	104,861.9	104,861.9	0.0
78	Debt Service Fund												
79	Basic Debt Levy or Max Effort	960,424.6	1,087,764.9	883,933.7	922,251.0	922,251.0	0.0	923,124.8	923,124.8	0.0	923,539.0	923,539.0	0.0
80	Basic Debt Levy - Aid Ineligible	4,690.0	4,690.0	36,776.5	10,000.0	10,000.0	0.0	20,000.0	20,000.0	0.0	30,000.0	30,000.0	0.0
81	Debt Equalization (Fund 7)	(21,938.5)	(21,938.5)	(13,356.6)	(11,807.5)	(11,807.5)	0.0	(10,933.7)	(10,933.7)	0.0	(10,519.6)	(10,519.6)	0.0
82	Additional Maximum Effort	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
83	Reduction for Debt Excess	(35,426.0)	(35,426.0)	(60,426.2)	(61,183.6)	(61,183.6)	0.0	(61,897.3)	(61,897.3)	0.0	(62,580.8)	(62,580.8)	0.0
84	Debt Levy (Natural Disasters)	5,238.4	5,238.4	5,237.1	5,229.5	5,229.5	0.0	5,237.3	5,237.3	0.0	5,233.4	5,233.4	0.0
85	Debt Levy Equalization (Natural Disasters)	(2,964.0)	(2,964.0)	(2,463.5)	(2,353.6)	(2,353.6)	0.0	(2,307.0)	(2,307.0)	0.0	(2,229.2)	(2,229.2)	0.0
86	Lease Purchase (Fund 7)	65,530.4	65,530.4	77,097.5	77,097.5	77,097.5	0.0	77,097.5	77,097.5	0.0	77,097.5	77,097.5	0.0
87	LTFM (Fund 7)	239,576.0	239,576.0	428,677.0	445,331.5	445,331.5	0.0	460,156.7	460,156.7	0.0	476,011.4	476,011.4	0.0
88	LTFM Aid (Fund 7)	(47,585.0)	(47,585.0)	(60,086.0)	(59,361.1)	(59,361.1)	0.0	(59,051.8)	(59,051.8)	0.0	(58,922.9)	(58,922.9)	0.0
89	Taconite Bonds	2,896.2	2,896.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
90	Adjust for Taconite on Bonds	(354.8)	(354.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91	Facilities	17,560.8	17,560.8	15,855.6	15,855.6	15,855.6	0.0	15,855.6	15,855.6	0.0	15,855.6	15,855.6	0.0
92	Equipment	944.4	944.4	1,806.4	1,806.4	1,806.4	0.0	1,806.4	1,806.4	0.0	1,806.4	1,806.4	0.0
93	Reorganization Operating Debt	254.8	254.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
94	Economic Development Abatement	8,435.3	8,435.3	18,658.9	18,658.9	18,658.9	0.0	18,658.9	18,658.9	0.0	18,658.9	18,658.9	0.0
95	Judgement Debt	208.0	208.0	32.7	32.7	32.7	0.0	32.7	32.7	0.0	32.7	32.7	0.0
96	Other Non-Voter Debt	461.9	461.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
97	Limit Adjustment	215.3	(94.6)	228.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
98	Abatement Levy	4,137.6	2,887.1	2,469.8	6,155.0	6,155.0	0.0	6,329.3	6,329.3	0.0	6,666.2	6,666.2	0.0
99	Abatement Interest	138.0	65.4	211.7	215.9	215.9	0.0	220.2	220.2	0.0	224.6	224.6	0.0
100	Abatement Final Adjustment	0.0	0.0	0.0	(1,869.2)	(1,869.2)	0.0	(2,130.2)	(2,130.2)	0.0	(2,190.5)	(2,190.5)	0.0
101	Abatement Carry-over	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102	Abatement Advance	(264.7)	948.0	1,489.2	724.2	724.2	0.0	1,053.8	1,053.8	0.0	1,089.1	1,089.1	0.0
103	Net Offset Adjustment	34.8	16.1	589.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
104	Max Effort Adjustment	(1,170.4)	(1,000.1)	(1,103.4)	1,118.2	1,118.2	0.0	985.4	985.4	0.0	1,011.2	1,011.2	0.0
105	Debt Service Fund Total	1,201,043.1	1,328,114.6	1,335,628.1	1,367,901.2	1,367,901.2	0.0	1,394,238.5	1,394,238.5	0.0	1,420,782.9	1,420,782.9	0.0
106	OPEB/Pension Debt Service Fund												
107	Initial OPEB/Pension Debt Levy	48,580.7	37,186.9	21,060.4	21,060.4	21,060.4	0.0	21,060.4	21,060.4	0.0	21,060.4	21,060.4	0.0
108	Reduction for Debt Excess	(5,983.4)	(3,581.0)	(3,918.6)	(3,918.6)	(3,918.6)	0.0	(3,918.6)	(3,918.6)	0.0	(3,918.6)	(3,918.6)	0.0
109	Limit Adjustment	(290.5)	(272.6)	(115.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
110	Abatement Levy	133.2	52.1	119.9	129.6	129.6	0.0	133.2	133.2	0.0	140.3	140.3	0.0
111	Abatement Interest	3.5	0.9	3.6	3.7	3.7	0.0	3.8	3.8	0.0	3.9	3.9	0.0

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Line	Program	FY2024 Pay 2023 Certified	FY2025 Pay 2024 Cert. Est.	FY2026 Pay 2025 Cert. Est.	FY2027 Pay 2026 Cert. Est.	Senate FY2027 Pay 2026	Senate - Cur. Law Pay 2026	FY2028 Pay 2027 Cert. Est.	Senate FY2028 Pay 2027	Senate - Cur. Law Pay 2027	FY2029 Pay 2028 Cert. Est.	Senate FY2029 Pay 2028	Senate - Cur. Law Pay 2028
112	Abatement Final Adjustment	0.0	0.0	0.0	(6.2)	(6.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
113	Abatement Carry-Over	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
114	Abatement Advance	(39.4)	15.0	14.6	14.8	14.8	0.0	(3.2)	(3.2)	0.0	(3.0)	(3.0)	0.0
115	Net Offset Adjustment	4,117.6	2,046.1	2,817.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116	OPEB Pension Debt Service Levy	46,521.7	35,447.4	19,981.4	17,283.7	17,283.7	0.0	17,275.6	17,275.6	0.0	17,283.0	17,283.0	0.0
117	Total School District Levies	3,727,317.0	3,995,098.5	4,011,497.9	4,191,477.3	4,191,477.3	0.0	4,300,589.7	4,300,589.7	0.0	4,395,635.2	4,395,635.2	0.0
118	Operating Levies Subtotal	2,479,752.2	2,631,536.5	2,655,888.4	2,806,292.4	2,806,292.4	0.0	2,889,075.5	2,889,075.5	0.0	2,957,569.3	2,957,569.3	0.0
119	Non-Operating Levies Subtotal	1,247,564.8	1,363,562.0	1,355,609.5	1,385,185.0	1,385,185.0	0.0	1,411,514.2	1,411,514.2	0.0	1,438,065.9	1,438,065.9	0.0
120	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
121	GRAND TOTAL LEVIES	3,727,317.0	3,995,098.5	4,011,497.9	4,191,477.3	4,191,477.3	0.0	4,300,589.7	4,300,589.7	0.0	4,395,635.2	4,395,635.2	0.0
122	Change from Prior Year	335,798.6	267,781.5	16,399.4	179,979.4	147,954.1		109,112.4	109,112.4		95,045.5	95,045.5	
123	Percent Change from Prior Year	9.9%	7.2%	0.4%	4.5%	3.7%		2.6%	2.6%		2.2%	2.2%	
124	Credits												
125	School Building Bond Agricultural Credit	87,662.0	109,488.7	119,713.0	120,120.0	120,120.0	0.0	119,942.0	119,942.0	0.0	120,080.0	120,080.0	0.0
126	Market Value Homestead Credit	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
127	Market Value Agriculture Credit	7,310.0	7,565.1	7,271.0	7,271.0	7,271.0	0.0	7,271.0	7,271.0	0.0	7,271.0	7,271.0	0.0
128	Other Credits	10,678.0	10,636.8	10,878.0	10,512.0	10,512.0	0.0	10,730.0	10,730.0	0.0	10,512.0	10,512.0	0.0
129	Credits Total	105,652.0	127,690.6	137,862.0	137,903.0	137,903.0	0.0	137,943.0	137,943.0	0.0	137,863.0	137,863.0	0.0
130	TOTAL CERTIFIED LEVIES (Post Credits)*	3,621,665.0	3,867,407.9	3,873,635.9	4,053,574.3	4,053,574.3	0.0	4,162,646.7	4,162,646.7	0.0	4,257,772.2	4,257,772.2	0.0

¹ SF2255-1E allows two or more school districts to apportion the levy for the costs of cooperative operation of an ice arena among cooperating districts for taxes payable in 2026 and later. The SF1679-0 fiscal note states the levy increase for the proposal is unknown.

*Does not include taconite adjustments. Italics indicates proposed change item.