ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: *Resolution adopting the Rockford School District's LTFM 10-year plan.*

Meeting Date: July 20, 2026

Prepared by: Bridget Peterson

Date Prepared: July 14, 2026

x	Information		Briefing	x	Action	X	Enclosure Item(s)

Recommend approving the Resolution Adopting the District's LTFM 10-year plan (Long Term Facility Maintenance Plan).

DEPARTMENT OF EDUCATION

Division of School Finance
400 NE Stinson Blvd.
Minneapolis, MN 55413

Fiscal Year (FY) 2028 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

ED-02477-012
Due: July 31, 2026

General Information: Minnesota school districts, intermediate school districts, cooperative districts, joint powers applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2025, section 123B.595 must annually complete the Application for Long-Term Facilities Maintenance Revenue – Statement of Assurances (ED-02477). The application must be submitted to the Minnesota Department of Education (MDE) by July 31, 2026. Submit to Sarah C. Miller (MDE.Facilities@state.mn.us) along with other required LTFM documentation. **Do not mail a hard copy. Please email this form with other required documentation.**

Identification Information

Name of District, Intermediate/Cooperative/Joint Powers	District Number and Type:	Date Submitted:
Rockford Area Schools	0883-01	07/21/2026

Statement of Assurances

1. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety data submission system are for allowed health and safety uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clause (3), Minnesota Statutes 2025, section 123B.57, subdivision 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety System are for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11 (***Number one reason may not be energy savings).***
2. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for allowed uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clauses (1) and (2) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11 **(*Number one reason may not be energy savings).***
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2028 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clause (3), Minnesota Statutes 2025, section 123B.57, subdivision 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11.
4. All actual expenditures to be reported in UFARS for FY 2028 under Finance Codes 367, 368, 369, 370, 379, 380, 381, 382, 383 and 384 for Accessibility and Deferred Maintenance will be for allowed uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clauses (1), (2) and (4) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11. ***Effective FY 2025 and beyond for a gender-neutral, single-user restroom are included in The LTFM plan (Finance Code 384 must be used with Course Code 684).***
5. The district will maintain a description of each project funded with long-term facilities maintenance revenue that will provide enough detail for an auditor to determine the cost of the project and if the work qualifies for revenue (Minn. Stat. 127A.41, subd. 3[2025]).
6. The district's plan includes provisions for implementing a health and safety program that complies with health, safety and environmental regulations and best practices, including indoor air quality management and mandatory lead in water testing, remediation and reporting (Minn. Stat. 121A.335 [2025]). ***The district's ten-year plan does not include a request for a second-time project cost for: (1) replacement of an existing mechanical ventilation system to the current Minnesota State Mechanical Code/ American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) guidelines; or, (2) to provide a level of approximately 15 Cubic Feet per Minute (CFM) per person.***

Certification of Statement of Assurances

Signature – ***Must be signed*** by Supt./Cooperative/Joint Powers Unit Director:	Name – Supt./Cooperative/Joint Powers Director (Please print)	Date:
Jeffery P. Ridlehoover	Jeff Ridlehoover	7.13.26

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

5/20/2026

883 <= Type in School District Number

ROCKFORD

	Calculations for Ten Year Projection	Pay 26 LLC #	Change only if requiring levy adjustments FY 2026	Payable 2026 LLC Certification FY 2027	Current Estimate FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
1	Type your district number in cell A2 (Minneapolis = 1.2)													
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b, 16s, 18, 18r, 20b, 21, 26, 27 and 50b													
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33													
4	Look-up data from following tabs													
5	**Initial Formula Revenue**													
6	Current year APU	57		1,628.40	1,628.86	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02
6a	Additional Pre-K Pupil Units (see line 16 of Pre-K application for details)				-	-	-	-	-	-	-	-	-	-
6b	Total Adjusted Pupil Units = (6) + (6a)				1,628.86	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02
7	District average building age (uncapped)	401		37.39	37.39	38.39	39.39	40.39	41.39	42.39	43.39	44.39	45.39	46.39
8	Formula allowance			$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	402			1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	403		618,792	618,968	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028
11	**Added Revenue for Eligible H&S Proj and/or Roofing > $100,000 / site**													
12	Debt Service for Existing Alt Facilities H&S Bonds (1B) - Gross before Debt Excess - Projects > $500,000 per site	701			-	-	-	-	-	-	-	-	-	-
13	Debt Excess related to Debt Service for Existing Alt Facilities H&S Bonds (1B)	755			-	-	-	-	-	-	-	-	-	-
14	Debt Service for Portion of Existing Alt Facilities Bonds from line (22) attributable to Eligible H&S Projects > $100,000 per site (1A)				-	-	-	-	-	-	-	-	-	-
15	Debt Excess related to Debt Service for Portion of Existing Alt Facilities Bonds attributable to Eligible H&S Projects > $100,000 per site (1A)				-	-	-	-	-	-	-	-	-	-
16a	Existing Net Debt Service for LTFM Bonds for Eligible New H&S Projects > $100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue from "IAQFAA Bonds" tab				-	-	-	-	-	-	-	-	-	-
16b	New Debt Service for LTFM Bonds for Eligible New H&S Projects > $100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue				-	-	-	-	-	-	-	-	-	-
16r	Existing Debt Service for LTFM Bonds for Eligible New Roofing Projects > $100,000 / site = (principal + interest)*1.05		beginning FY27		-	-	-	-	-	-	-	-	-	-
16s	New Debt Service for LTFM Bonds for Eligible New Roofing Projects > $100,000 / site = (principal + interest)*1.05				-	-	-	-	-	-	-	-	-	-
17	Net Debt Service for LTFM Bonds for Eligible New H&S Projects & Roofing Projects > $100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue = (16a) + (16b) + (16r) + (16s)				-	-	-	-	-	-	-	-	-	-
18	Pay as you Go Revenue for Eligible New H&S Projects > $100,000 / site (corresponds to Category 2 on the expenditures spreadsheet)	405	-		-	-	-	-	-	-	-	-	-	-
18r	Pay as you Go Revenue for Eligible New Roofing Projects > $100,000 / site (corresponds to Category 6 on the expenditures spreadsheet)	406	beginning FY27		-	-	-	-	-	-	-	-	-	-
19	Total Additional Revenue for Eligible Projects >$100,000 / site (12) - (13) + (14) -(15) + (16a) + (16b) + (16r) + (16s) + (18) +(18r)	407		-	-	-	-	-	-	-	-	-	-	-
	Added Revenue for Pre-K Remodeling (for VPK approvals only)													
20a	Net Debt Service for Bonds Approved for Pre-K Remodeling	768			-	-	-	-	-	-	-	-	-	-
20b	Pay as you Go for Projects Approved for Pre-K Remodeling	408			-	-	-	-	-	-	-	-	-	-
20c	Total Pre-K Revenue				-	-	-	-	-	-	-	-	-	-
20d	**Total New Law Revenue (10) + (19) + (20c)**	409			618,968	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

5/20/2026

883 <= Type in School District Number

ROCKFORD

	Calculations for Ten Year Projection	Pay 26 LLC #	Change only if requiring levy adjustments FY 2026	Payable 2026 LLC Certification FY 2027	Current Estimate FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
	Old Formula Revenue													
21	Old Formula Health & Safety Revenue (should match amounts entered into the Health & Safety Data Submission System through FY 2028) (corresponds to Category 1 on the expenditures spreadsheet)	410		-	-	-	-	-	-	-	-	-	-	-
22	Old Formula Alt Facilities Debt Revenue (1A) - gross before Debt Excess	700			-	-	-	-	-	-	-	-	-	-
23	Debt Excess allocated to Alt Facilities Debt Service (1A) on line 22	754			-	-	-	-	-	-	-	-	-	-
24	Old Formula Alt Facilities Debt Revenue (1A) less Debt Excess	765			-	-	-	-	-	-	-	-	-	-
25	Old Formula Alt Facilities Net Debt Revenue (1B) = (12) - (13)	766			-	-	-	-	-	-	-	-	-	-
26	Old Formula Alt Facilities Pay as you Go Revenue (1A)	411	-		-	-	-	-	-	-	-	-	-	-
26b	Pay as you Go Revenue for Projects > $100,000 per site				-	-	-	-	-	-	-	-	-	-
27	Old Formula Alt Facilities Pay as you Go Revenue (1B) > $500,000 (should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2028)	412			-	-	-	-	-	-	-	-	-	-
27a	LTFM ">100K per site" Bonds				-	-	-	-	-	-	-	-	-	-
27b	LTFM "Other" Bonds for 1A Hold Harmless	414			-	-	-	-	-	-	-	-	-	-
28	Old Formula Deferred Maintenance Revenue = (if (22) + (26) = 0, (10) * ($64 / formula allowance))	417			104,247	101,057	101,057	101,057	101,057	101,057	101,057	101,057	101,057	101,057
29	Total Old Formula Revenue = (21)+(24)+(25)+(26)+(26b)+(27)+(27a)+(27b)+(28)	418		104,218	104,247	101,057	101,057	101,057	101,057	101,057	101,057	101,057	101,057	101,057
30	**Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]**	**419**		618,792	618,968	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as Positive Number	420		-	-	-	-	-	-	-	-	-	-	-
32	**District LTFM Revenue (30) - (31)**	**421**		618,792	618,968	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	422		-	-	-	-	-	-	-	-	-	-	-
34	**Grand Total LTFM Revenue (32) + (33)**	**423**		618,792	618,968	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028
	Aid and Levy Shares of Total Revenue													
35	For ANTC & APU - Three Year Prior Date			2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
36	Three Year Prior Ag Modified ANTC	35		22,480,539	22,480,539	24,562,743	25,545,253	26,567,063	27,629,745	28,734,935	29,884,333	31,079,706	32,322,894	33,615,810
37	Three Year Prior Adjusted Pupil Units (APU)	54		1,703.79	1,703.80	1,709.69	1,662.56	1,628.86	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02	1,579.02
38	ANTC / APU = (36) / (37)	425		13,194.43	13,194.34	14,366.76	15,365.02	16,310.18	17,498.01	18,197.93	18,925.85	19,682.88	20,470.20	21,289.01
39	State Average ANTC / APU with Ag Value Adjustment	426		13,658.30	13,658.30	14,248.69	14,899.31	15,697.71	16,326.00	16,979.00	17,658.00	18,364.00	19,099.00	19,863.00
40	Equalizing Factor = 125.5% of (39) or 127% of (39) starting FY 28 and later	427		17,141.17	17,141.17	18,095.84	18,922.12	19,936.09	20,734.02	21,563.33	22,425.66	23,322.28	24,255.73	25,226.01
41	Local (Levy) Share of Equalized Revenue (lesser of 1 or (38) / (40))	428		76.98%	76.97%	79.39%	81.20%	81.81%	84.39%	84.39%	84.39%	84.40%	84.39%	84.39%
42	State (Aid) Share of Equalized Revenue (1 - (41))	429		23.02%	23.03%	20.61%	18.80%	18.19%	15.61%	15.61%	15.61%	15.60%	15.61%	15.61%
43	Equalized Revenue (lesser of (34) or (6) * (8))	424		618,792	618,968	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028	600,028
44	Initial LTFM State Aid (42) * (43)	430		142,474	142,520	123,650	112,797	109,131	93,648	93,647	93,642	93,633	93,645	93,646
45	Old Formula Grandfathered Alternative Facilities Aid	432		-	-	-	-	-	-	-	-	-	-	-
46	Total LTFM State Aid (greater of (44) or (45))	433		142,474	142,520	123,650	112,797	109,131	93,648	93,647	93,642	93,633	93,645	93,646
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	436		476,318	476,448	476,378	487,231	490,897	506,380	506,382	506,386	506,395	506,383	506,382
48	**Debt Service Portion of Revenue (non-grandfather districts *)**													
49	Subtotal Debt Service Revenue from Above = (12) - (13) + (17) + (20a) + (24)	765+766+767+768+770			-	-	-	-	-	-	-	-	-	-
50	Existing LTFM Bonds excluding Bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab				347,180	348,020	350,960	348,335	350,802	347,390	349,227	350,600	346,248	346,668
50b	New LTFM Bonds excluding Bonds on line 17 (principal + interest)*1.05				-	-	-	-	-	-	-	-	-	-
51	Total Debt Service Revenue = (49) + (50) + (50b)	771			347,180	348,020	350,960	348,335	350,802	347,390	349,227	350,600	346,248	346,668
52	Equalized Debt Service Revenue (lesser of (43) or (51))	437			347,180	348,020	350,960	348,335	350,802	347,390	349,227	350,600	346,248	346,668
53	Debt Service Aid = (52) * (42)	438			79,940	71,718	65,976	63,354	54,751	54,217	54,501	54,711	54,038	54,104
54	Equalized Debt Service Levy = (52) - (53)	440			267,240	276,302	284,984	284,981	296,052	293,173	294,726	295,890	292,210	292,564
55	Unequalized Debt Service Revenue and Levy = (greater of zero or (51) - (52))	441			-	-	-	-	-	-	-	-	-	-
56	**General Fund Portion of Revenue (non-grandfather districts *)**													
57	Total General Fund Revenue = (34) - (51) (includes **Coop Levy**, if any in line 33)	442			271,788	252,008	249,068	251,693	249,226	252,638	250,801	249,428	253,780	253,360
58	General Fund Equalized Revenue = (43) - (52)	443			271,788	252,008	249,068	251,693	249,226	252,638	250,801	249,428	253,780	253,360
59	Total General Fund Aid = (46) - (53)	444			62,580	51,932	46,821	45,777	38,897	39,429	39,141	38,923	39,607	39,542
60	General Fund Equalized Levy = (58) * (41)	445			209,208	200,076	202,247	205,916	210,329	213,209	211,660	210,505	214,174	213,819
61	General Fund Unequalized Levy = (57) - (58)	446			0	0	0	0	0	0	0	0	0	0
62	Total General Fund Levy = (60) + (61)	447			209,208	200,076	202,247	205,916	210,329	213,209	211,660	210,505	214,174	213,819

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

5/20/2026

883 <= Type in School District Number

ROCKFORD

	Calculations for Ten Year Projection	Pay 26 LLC #	Change only if requiring levy adjustments FY 2026	Payable 2026 LLC Certification FY 2027	Current Estimate FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
48	**Debt Service Portion of Revenue (Grandfather Districts *)**													
	*** MPLS, Anoka, Bloomington, Robbinsdale, Rochester, St. Paul, Duluth**													
		765+766+ 767+768+770												
51	Total Debt Service Revenue = (49) + (50) + (50b)	771			347,180	348,020	350,960	348,335	350,802	347,390	349,227	350,600	346,248	346,668
52	Equalized Debt Service Revenue (lesser of (43) or (51))	437			347,180	348,020	350,960	348,335	350,802	347,390	349,227	350,600	346,248	346,668
53	Debt Service Aid = (52) * (42)	439			142,520	123,650	112,797	109,131	93,648	93,647	93,642	93,633	93,645	93,646
54	Equalized Debt Service Levy = (52) - (53)	440			204,660	224,370	238,163	239,204	257,154	253,743	255,585	256,967	252,603	253,022
55	Unequalized Debt Service Revenue and Levy													
	= (Greater of zero or (51) - (50))	441			-	-	-	-	-	-	-	-	-	-
56	**General Fund Portion of Revenue (Grandfather Districts *)**													
57	Total General Fund Revenue = (34) - (51) (includes coop levy, if any in line 33)	442			271,788	252,008	249,068	251,693	249,226	252,638	250,801	249,428	253,780	253,360
58	General Fund Equalized Revenue = (43) - (52)	443			271,788	252,008	249,068	251,693	249,226	252,638	250,801	249,428	253,780	253,360
59	Total General Fund Aid = (46) - (53)	444			-	-	-	-	-	-	-	-	-	-
60	General Fund Equalized Levy = (58) * (41)	445			271,788	252,008	249,068	251,693	249,226	252,638	250,801	249,428	253,780	253,360
61	General Fund Unequalized Levy = (57) - (58)	446			0	0	0	0	0	0	0	0	0	0
62	Total General Fund Levy = (60) + (61)	447			271,788	252,008	249,068	251,693	249,226	252,638	250,801	249,428	253,780	253,360

Notes:

1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid.
2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.
3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.

End of Worksheet

DEPARTMENT OF EDUCATION	Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413	Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - *Fund 01 and Fund 06 Projects Only*	ED - 02478-12

Instructions: Enter estimated, allowable LTFM expenditures ***(Fund 01 and/or Fund 06 only)*** under Minnesota Statutes 2025, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.

District Info.	(REQUIRED) Enter Information	District Info.	(REQUIRED) Enter Information
District Name:	Rockford Area Schools	Date:	6/29/2026
District Number:	0883-01	Email:	bridget.peterson@rockford883.org
District Contact Name:	Bridget Peterson		
Contact Phone #	763.477.7558		

Expenditure Categories		Fiscal Year (FY) Ending June 30										
		2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Health and Safety - this section excludes project costs in Category 2 of $100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.												
Finance Code	**Category (1)**											
347	Physical Hazards	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
349	Other Hazardous Materials	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
352	Environmental Health and Safety Management	$42,475	$67,809	$69,165	$70,548	$71,959	$73,399	$74,867	$76,364	$77,891	$79,449	$81,038
358	Asbestos Removal and Encapsulation	$0	$0	$0	$1	$2	$3	$4	$5	$6	$7	$8
363	Fire Safety	$16,000	$16,270	$16,595	$16,927	$17,266	$17,611	$17,963	$18,323	$18,689	$19,063	$19,444
366	Indoor Air Quality	$0	$0	$0	$1	$2	$3	$4	$5	$6	$7	$8
	Total Health and Safety Capital Projects - Category (1)	$58,475	$84,079	$85,761	$87,478	$89,229	$91,016	$92,838	$94,697	$96,592	$98,526	$100,498
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue												
Finance Code	**Category (2)**											
358	Asbestos Removal and Encapsulation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363	Fire Safety	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151												
Finance Code	**Category 3 (a)**											
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Gender-Neutral Single-User Restrooms												
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***											
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accessibility												
Finance Code	**Category (4)**											
367	Accessibility	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Accessibility Projects - Category (4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Deferred Capital Expenditures and Maintenance Projects												
Finance Code	**Category (5)**											
368	Building Envelope	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
369	Building Hardware and Equipment	$10,000	$25,000	$25,500	$26,010	$26,530	$27,061	$27,602	$28,154	$28,717	$29,291	$29,877
370	Electrical	$20,000	$20,000	$20,400	$20,808	$21,224	$21,649	$22,082	$22,523	$22,974	$23,433	$23,902
379	Interior Surfaces	$15,000	$15,300	$15,606	$15,918	$16,236	$16,561	$16,892	$17,230	$17,575	$17,926	$18,285
380	Mechanical Systems	$110,000	$112,200	$114,444	$116,733	$119,068	$121,449	$123,878	$126,355	$128,883	$131,460	$134,089
381	Plumbing	$15,000	$15,300	$15,606	$15,918	$16,236	$16,561	$16,892	$17,230	$17,575	$17,926	$18,285
382	Professional Services and Salary	$19,000	$20,000	$20,400	$20,808	$21,224	$21,649	$22,082	$22,523	$22,974	$23,433	$23,902
383	Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)	$10,000	$10,200	$10,404	$10,612	$10,824	$11,041	$11,262	$11,487	$11,717	$11,951	$12,190
384	Site Projects	$15,000	$15,300	$15,606	$15,918	$16,236	$16,561	$16,892	$17,230	$17,575	$17,926	$18,285
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$214,000	$233,300	$237,966	$242,725	$247,580	$252,531	$257,582	$262,734	$267,988	$273,348	$278,815
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year			EFFECTIVE FY 2027									
Finance Code	**Category (6)**											
383	Roofing Systems - Additional Revenue			$0	$0	$0	$0	$0	$0	$0	$0	$0
		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Annual 10-Year Plan Expenditures	$272,475	$317,379	$323,727	$330,203	$336,809	$343,547	$350,420	$357,430	$364,581	$371,874	$379,313
Fund Balance Section												
	Fund 01	FY 26 and 27 Revenue Projection Model Revenue		FY 28 Revenue Projection Ten-Year Spreadsheet								
	Beginning Fund Balance 01-467-XX	$127,756	$206,661	$236,462	$260,755	$281,512	$293,038	$300,294	$297,264	$289,061	$275,081	$249,455
	LTFM Fiscal Year Revenue - Levy	$272,677	$267,240	$276,302	$284,984	$284,981	$296,052	$293,173	$294,726	$295,890	$292,210	$292,564
	LTFM Fiscal Year Revenue - AID if Applicable	$78,703	$79,940	$71,718	$65,976	$63,354	$54,751	$54,217	$54,501	$54,711	$54,038	$54,104
	LTFM Fiscal Year Revenue Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LEVY Page 10, Line 422	*LTFM Deduction for applicable Cooperative/Intermediate Member District Levy*	$0	$0	$0	**$0**	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT if applicable - Special Legislation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Estimated Fiscal Year Expenditures	$272,475	$317,379	$323,727	$330,203	$336,809	$343,547	$350,420	$357,430	$364,581	$371,874	$379,313
	Ending Fiscal Year Fund Balance 01-467-XX	$206,661	$236,462	$260,755	$281,512	$293,038	$300,294	$297,264	$289,061	$275,081	$249,455	$216,809
	Fund 06											
	Beginning Fund Balance 06-467-XX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Bonded Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Other Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Estimated Fiscal Year Expenditures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
End of worksheet												