




Division of School Finance
 1500 Highway 36 West
 Roseville, MN 55113-4266

Long-Term Facility Maintenance Ten-Year Expenditure Ap

Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes, section 123B.595, subdivision 10. Enter by Uniform Financial and Accounting Reporting Sta

District Info.	Enter Information	District Info.	Enter Information		
District Name:		Date:			
District Number:		Email:			
District Contact Name:					
Contact Phone #					

Expenditure Categories		Fiscal Year				
		2020 (base year)	2021	2022	2023	2024
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	\$4,040	\$4,120	\$4,200	\$4,280	\$4,370
349	Other Hazardous Materials	\$11,390	\$4,330	\$6,950	\$11,790	\$4,600
352	Environmental Health and Safety Management	\$20,800	\$21,080	\$21,350	\$21,630	\$21,900
358	Asbestos Removal and Encapsulation	\$12,340	\$12,390	\$12,430	\$12,480	\$12,530
363	Fire Safety	\$3,710	\$3,780	\$3,860	\$3,930	\$4,010
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects		\$52,280	\$45,700	\$48,790	\$54,110	\$47,410
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year						
Finance Code	Category (2)					
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$0	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151						
Finance Code	Category (3)					
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Approved Voluntary Pre-K Projects		\$0	\$0	\$0	\$0	\$0
Accessibility						
Finance Code	Category (4)					
367	Accessibility	\$0	\$0	\$0	\$0	\$0
Total Accessibility Projects		\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects						
Finance Code	Category (5)					
368	Building Envelope	\$10,000	\$20,000	\$46,000	\$41,000	\$48,000
369	Building Hardware and Equipment	\$8,500	\$10,000	\$35,000	\$10,000	\$5,000
370	Electrical	\$70,000	\$10,000	\$20,000	\$20,000	\$20,000
379	Interior Surfaces	\$16,000	\$25,000	\$25,000	\$25,000	\$25,000
380	Mechanical Systems	\$105,000	\$65,000	\$65,000	\$75,000	\$75,000
381	Plumbing	\$44,000	\$10,000	\$40,000	\$40,000	\$40,000
382	Professional Services and Salary	\$0	\$0	\$0	\$0	\$0
383	Roof Systems	\$85,250	\$114,000	\$63,000	\$55,000	\$55,000
384	Site Projects	\$10,000	\$0	\$10,000	\$0	\$0
Total Deferred Capital Expense and Maintenance		\$348,750	\$254,000	\$304,000	\$266,000	\$268,000
Total Annual 10-Year Plan Expenditures		\$401,030	\$299,700	\$352,790	\$320,110	\$315,410

		Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266		Application (LTFM) - Fund 01 and Fund 06 Projects Only				ED - 02478-06
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota standards (UFARS) finance code and by fiscal year in the cells provided.								
District Info.		Enter Information						
District Name:								
District Number:								
District Contact Name:								
Contact Phone #								
Expenditure Categories		(FY) Ending June 30						
		2025	2026	2027	2028	2029	2030	
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	\$4,460	\$4,550	\$4,650	\$4,750	\$4,850	\$4,950	
349	Other Hazardous Materials	\$4,690	\$12,210	\$4,880	\$5,000	\$12,700	\$5,200	
352	Environmental Health and Safety Management	\$22,810	\$22,450	\$22,900	\$23,400	\$23,850	\$24,325	
358	Asbestos Removal and Encapsulation	\$12,580	\$12,640	\$12,690	\$12,750	\$12,810	\$12,870	
363	Fire Safety	\$4,090	\$4,180	\$4,270	\$4,350	\$4,440	\$4,530	
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	
Total Health and Safety Capital Projects		\$48,630	\$56,030	\$49,390	\$50,250	\$58,650	\$51,875	
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year								
Finance Code	Category (2)							
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151								
Finance Code	Category (3)							
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	
Total Remodeling for Approved Voluntary Pre-K Projects		\$0	\$0	\$0	\$0	\$0	\$0	
Accessibility								
Finance Code	Category (4)							
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	
Total Accessibility Projects		\$0	\$0	\$0	\$0	\$0	\$0	
Deferred Capital Expenditures and Maintenance Projects								
Finance Code	Category (5)							
368	Building Envelope	\$47,000	\$47,000	\$47,000	\$47,000	\$47,000	\$47,000	
369	Building Hardware and Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
370	Electrical	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
379	Interior Surfaces	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
380	Mechanical Systems	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
381	Plumbing	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
382	Professional Services and Salary	\$0	\$0	\$0	\$0	\$0	\$0	
383	Roof Systems	\$55,000	\$44,000	\$55,000	\$55,000	\$55,000	\$55,000	
384	Site Projects	\$0	\$0	\$0	\$0	\$0	\$0	
Total Deferred Capital Expense and Maintenance		\$267,000	\$256,000	\$267,000	\$267,000	\$267,000	\$267,000	
Total Annual 10-Year Plan Expenditures		\$315,630	\$312,030	\$316,390	\$317,250	\$325,650	\$318,875	

Long-Term Facilities Maintenance Expenditure Categories used in the Excel Spread

Category 1: Health and Safety Expenditures by Uniform Financial and Accounting Reporting Standards (UFARS) I 363 and 366 (this section excludes project costs of \$100,000 or more for which additional revenue is requested for 366).

A district enters estimated costs for the health and safety program. Focus on providing accuracy for anticipated projects for FY 2022. The later years can be a rough estimate. Fiscal 2020 is an estimate of what the **final** UFARS expenditures will be. Once financial data is complete and final UFARS data has been submitted, enter the actual FY 2020 Health and Safety (H&S) Data Submission System Category 1 excludes projects costing \$100,000 or more for asbestos removal and indoor air quality as they are entered under Category 2 as listed below. Also enter FY 2020, FY 2021 and FY 2022 Health and Safety Data Submission on the Minnesota Department of Education (MDE) website (MDE homepage > District Business and Finance > Data Submissions, then select the Health and Safety category) so hold harmless revenue codes.

Category 2: Health and Safety Expenditures by UFARS Finance Code for Asbestos Removal and Encapsulation, Fire Safety, and Indoor Air Quality for projects costing \$100,000 or more per Project, per Site, per Year.

A district enters totals by finance code for individual projects that cost \$100,000 or more per site, per year for asbestos removal, fire safety, or indoor air quality as they generate additional revenue. Also, enter FY 2020, FY 2021 and FY 2022 H&S Data Submission on the MDE website (*on a separate line* in the Health and Safety Data Submission System on the MDE website (the project description, cost, and whether it is financed by “pay-as-you-go” or bonded dollars).

Category 3: Remodeling for Approved Voluntary Prekindergarten (VPK) Program

If the district has an approved VPK program include planned expenditures for remodeling projects.

Category 4: Americans with Disabilities Act (ADA) Accessibility Projects

Enter approved project costs to increase accessibility to school facilities. The project shall conform to both the district's access transition plan and the current ADA Accessibility Guidelines for Buildings and Facilities, as well as applicable codes.

Category 5: Deferred Maintenance Projects by UFARS Finance Code.

Facility deferred maintenance projects are broken into nine finance codes. Each code represents a component group. The ease assignment of a project into the proper code. The code breakdown is also meaningful for comparison of costs to the Minnesota legislature to assess school facility costs and the ongoing need for facility funding.

Additional Documentation

Category 2 Asbestos Removal and Encapsulation, Fire Safety and Indoor Air Projects \$100,000 or over per Project, per Site, per Year

For districts with asbestos removal and encapsulation, fire safety and indoor air quality projects costing \$100,000 or more project, per site, per year for FY 2021 or FY 2022 the ten-year plan includes a narrative describing the scope and cost of the project in greater detail. Individual project approval is required as these projects generate additional revenue.

- a. For ***asbestos removal and encapsulation projects***, give a description of the type and amount of asbestos and the scope of the project including an engineer or contractor estimate of the cost.
- b. For ***fire safety projects***, include a project description and an estimate of the cost from the project engineer. If a building permit has been pulled for other school construction projects, the building inspector has jurisdiction over the review of the fire suppression rework, but the State Fire Marshal should be contacted for final review and approval; otherwise, the fire suppression rework requires an order from the state fire marshal, schools division.
- c. For ***indoor air quality projects***, describe which American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) Indoor Air Quality (IAQ) standards are not being met and indicate how the project will result in meeting ASHRAE standards and include an estimate of cost from the project engineer. Also, include a floor plan to reflect classrooms affected and a report listing cubic feet per minute (CFM) ratings.

Category 3 Approved Voluntary Prekindergarten (VPK) Program - Remodeling Costs

For districts with an approved voluntary prekindergarten program under section 124D.151, a narrative describing the project to remodel existing instructional space to accommodate kindergarten instruction. In the narrative, describe the square footage of the existing instructional space, changes to be made to the facility, and the final square footage and features of the prekindergarten instructional space, for example, bathroom space, play area, and small group instruction space. This narrative will be the same narrative submitted to MDE as part of the application to obtain approval for the voluntary prekindergarten program under section 124D.151.

Category 5 Deferred Maintenance Projects costing \$2,000,000 per Project, per Site, per Year

For districts with deferred maintenance projects for FY 2021 or FY 2022 costing \$2,000,000 or more per project, per site, per year a narrative describing each project in greater detail is required. In the narrative, discuss the deferred capital and maintenance projects that make the project eligible for Long-Term facilities maintenance revenue and the work necessary to prevent further deferred maintenance projects. Describe the scope of work in sufficient detail to indicate the change in condition of the facility and provide an estimate of the improvement to useful life. Indicate the level of deferred maintenance work needed for the facility before and after the project will be completed. Include an architect or consultant cost estimate detailing categories of work and associated costs including an estimate of fees.

Updating the Health and Safety Database

The Minnesota Department of Education (MDE) will continue to use the existing Health and Safety (H&S) database under MDE > Districts, Schools and Educators > Business and Finance > Data Submissions, select Health and Safety levies. Districts enter summary data by finance code, consistent with the summary data for Fiscal Year (FY) 2020, from the district's ten-year plan expenditure spreadsheet. Detailed information by project will still be required for asbestos fire safety and indoor air quality projects costing \$100,000 or more per project, per site, per year since those exceed above the Long-Term Facilities Maintenance (LTFM) formula allowance. Do not enter information for deferred maintenance codes. The Health and Safety amounts provide an accurate calculation of the hold harmless revenue estimate on the reports, and either add to revenue or show complete information for persons who seek levy information.

When comfortable with data and assumptions, a district should **enter the total health and safety cost from the hold harmless section of the revenue spreadsheet and the Health and Safety Data Submission System**. Hold harmless year's H&S costs plus deferred maintenance revenue for districts that did not qualify for alternative facilities revenue alternative facilities school district is health and safety plus an amount to fund the other ten-year plan projects. For asking school districts to enter **totals by finance code** from the expenditure spreadsheet in the **Health and Safety Data Submission System** (instructions on how to enter H&S data on the data submissions website may be found on the LTFM webpage under Educators > Business and Finance > School Finance > Facilities and Technology > Long-Term Facilities Maintenance Website Instructions" (these instructions may also be found on the Health and Safety Data Submission System). Make to load the prior law calculation H&S amount into the Levy Limitation and Certification system and LTFM Aid Entitlement the levy shows zero in the health and safety line under the old law revenue and the calculation is inaccurate. An amount should not include the amount in both the Health and Safety Data Submission System and in the revenue amount maintenance ten-year plan projects levy as the H&S levy will be doubled. In the Health and Safety Data Submission System totals, six in all (if all are included in the ten-year planned projects) from the expenditure spreadsheet plus separate (asbestos removal and encapsulation, fire safety or indoor air quality) costing \$100,000 or more for H&S. Only H&S from the Health and Safety Data Submission System, **no deferred maintenance finance codes should be entered**.

Note: School Districts should continue to update H&S expenditures in the Health and Safety Data Submission system accurately cost estimate decreases or increases for applicable fiscal years.

Make sure to update the system for final, audited UFARS H&S financial data (reference the 19-20 UFARS Turnaround **Finance Code Report** on the Minnesota Funding Reports (MFR) webpage located at Data Center > Data Reports and Finance Reports section, select Minnesota Funding Reports (MFR). Enter your school name, view all reports, select category, select 19-20 school year, under Report select "All" and then List Reports.

Long-Term Facilities Maintenance

Scenario	Project Description
A - Fund 01	Project(s) between \$100,000 to \$1,999,999 per site for finance codes 358, 363 and 366 funded on a pay as you go basis with excess funds remaining.
B - Fund 06	Project(s) \$2 million or more per site for Finance Codes 358, 363 and 366, funded with pay as you go (no debt issued) project is completed with excess funds remaining.
C - Fund 06	Project(s) between \$100,000 to \$1,999,999 per site for Finance Codes 358, 363 and 366, funded with debt, with excess funds remaining.

D - Fund 06	Project(s) \$2,000,000 or more per site for Finance Codes 358, 363 and 366, funded with debt with excess funds remaining.
E - Fund 01	Funding in Fund 01 has accumulated over time providing for a project over \$2 million per site.
F - Fund 06	Project(s) \$2 million or more per site funded with pay as you go (no debt issued), project is completed with excess funds remaining.

G - Fund 06	Project(s) under \$2 million per site funded with debt issued, project is completed with excess funds remaining.
H - Fund 06	Project(s) \$2 million or more per site funded with debt, project is completed with excess funds remaining.
Guidance or Transfer of Funds for FY 2020 EO 20-41	
end of worksheet	

Conclusion (LTFM) Fund Transfers as of 12/29/16

Conclusion	Minnesota Statutes	Funds
No fund transfer required. MDE will adjust revenues based on the lesser of actual expenditures or approved costs.	123B.595 (reserve)	
Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for the project. At the completion of the project any amount that was transferred in excess of expenditures must be returned to Fund 01. MDE will adjust revenues in the general fund based on the lesser of final expenditures or approved costs.	123B.595 (reserve)	1 to 6 to 1
At the conclusion of the project, if the district does not have further approved LTFM projects in Finance Codes 358, 363, and 366 that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07. Districts with additional approved LTFM projects in Finance Codes 358, 363 or 366 that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue for Finance Codes 358, 363 and 366. LTFM revenue is computed based on actual debt service payments.	475.61 (transfer)	6 to 7

<p>At the conclusion of the project, if the district does not have further approved LTFM projects in finance codes 358, 363, and 366 that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07. Districts with additional approved LTFM projects in finance codes 358, 363 or 366 that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved 467 Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue for finance codes 358, 363 and 366. LTFM revenue is computed based on actual debt service payments.</p>	<p>475.61 (transfer)</p>	<p>6 to 7</p>
<p>Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for the projects. At the completion of the project any amount that was transferred in excess of final expenditures must be returned to Fund 01.</p>	<p>123B.595 (reserve)</p>	<p>1 to 6 to 1</p>
<p>Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for the projects. At the completion of the project any amount that was transferred in excess of final expenditures must be returned to Fund 01.</p>	<p>123B.595 or MN Laws 2015, 1st SS, Ch 3, Art 7, Sec 19</p>	<p>1 to 6 to 1</p>

<p>At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07. Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments.</p>	<p>123B.595 (reserve) or 475.61 (transfer), 475.65</p>	<p>6 to 7</p>
<p>At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07. Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments.</p>	<p>123B.595 (reserve) or 475.61 (transfer), 475.65</p>	<p>6 to 7</p>

RESTRICTED GRID CODES

Program Code(s)	Finance Codes	Object Code	Source Code
865 and 867	358, 363 and 366	910	649
866	358, 363 & 366	910	649

867	358, 363 and 366	910	649
Fund 01-865 Fund 06-867	All Finance Codes, except 358, 363 and 366	910	649
867	All Finance Codes, except 358, 363 and 366	910	649

865	All Finance Codes, except 358, 363 and 366	910	649
867	All Finance Codes, except 358, 363 and 366	910	649

Journal Entry

No Entry Required

Entry 1:

Debit Expense 01-005-865-3XX-910-000

Credit Revenue 06-005-867-000-649-000

Correcting Entry to Return Funds:

Debit Revenue 06-005-867-000-649-000

Credit Expense 01-005-865-3XX-910-000

Debit Expense 06-005-866-3XX-910-000

Credit Revenue 07-005-000-000-649-000

Debit Expense 06-005-867-3XX-910-000
Credit Revenue 07-005-000-000-649-000

Entry 1:

Debit Expense 01-005-865-3XX-910-000
Credit Revenue 06-005-867-000-649-000

Correcting Entry to Return Funds:

Debit Revenue 06-005-867-000-649-000
Credit Expense 01-005-865-3XX-910-000

Entry 1:

Debit Expense 01-005-865-3XX-910-000
Credit Revenue 06-005-867-000-649-000

Correcting Entry to Return Funds:

Debit Revenue 06-005-867-000-649-000
Credit Expense 01-005-865-3XX-910-000

Debit Expense 06-005-865-3XX-910-000
Credit Revenue 07-005-000-000-649-000

Debit Expense 06-005-865-3XX-910-000
Credit Revenue 07-005-000-000-649-000