



Long-Term Facilities Maintenance SouthWest West Central Cooperative – Town Hall Meeting

Sarah C. Miller | Education Finance Specialist 2

June 4, 2024



Ten Minnesota Commitments to Equity

1. Prioritize equity.
2. Start from within.
3. Measure what matters.
4. Go local.
5. Follow the money.
6. Start early.
7. Monitor implementation of standards.
8. Value people.
9. Improve conditions for learning.
10. Give students options.

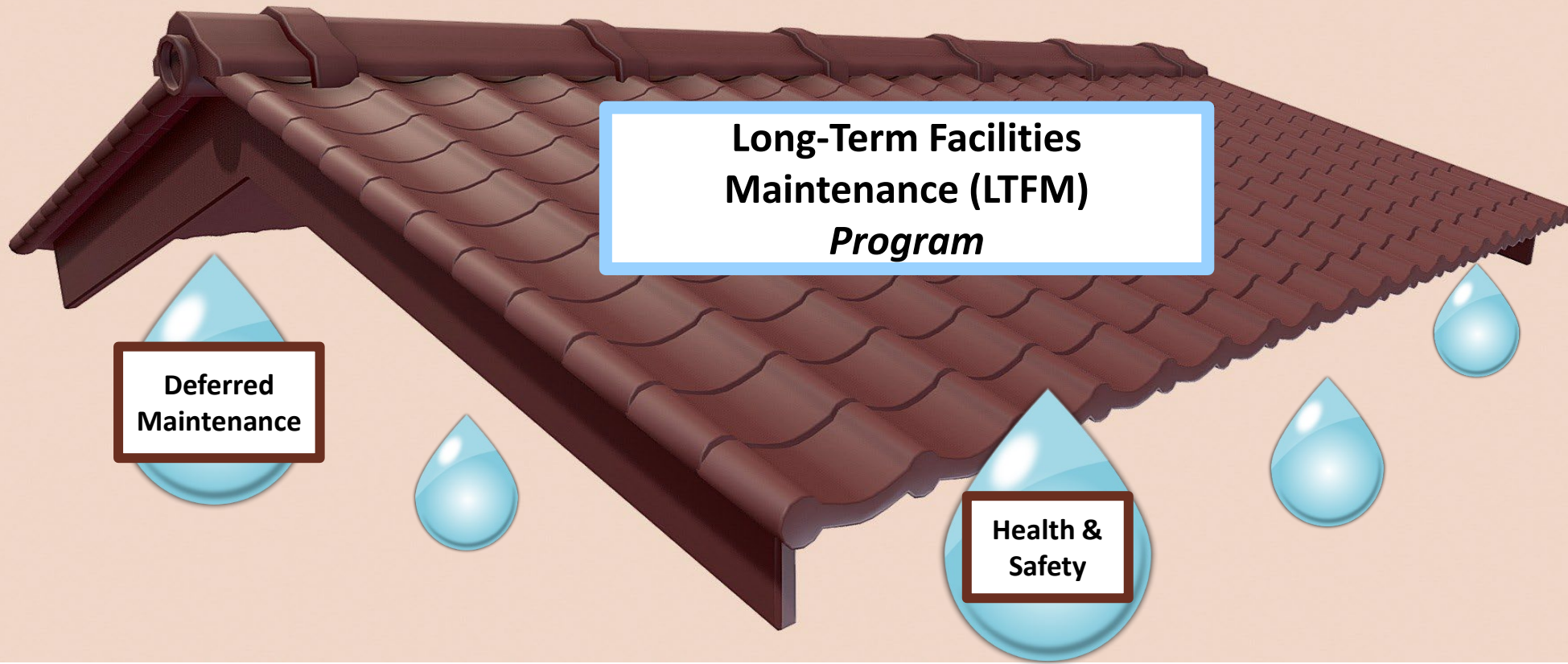
Agenda

- **23-24 Legislative Updates – LTFM Program**
- What is “new” and “upcoming” on LTFM webpage.
- ★ LTFM Expenditures/Revenues Fund 01 and Fund 06 (**Overview Balance Sheet**)
- FAQ – LTFM Projects
- Revenue Transfers Fund 01 and Fund 06
- Bonded Project Statutory Guidelines
- LTFM Review and Timeline Reminders
- Contacts

Long-Term Facilities Maintenance Project Review



Minnesota Statutes 2022, section 123B.595 – Long-Term Facilities Maintenance Revenue



PROPOSED House File (HF) 3558 and Companion Bill Senate File (SF) 4305

Roof projects authorized as part of LTFM Program, and money appropriated

Additional LTFM revenue for roofing projects (PAYGO – Bonding)

LTFM plan has to address maintenance and repair schedule for each school's roof for which funding is requested – **Narrative**

Effective for revenue for FY 2025

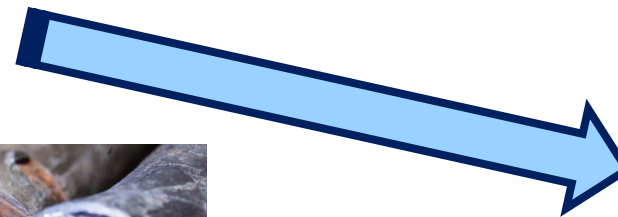
Lead in Water Testing/Mitigation/Reporting Effective FY 2025 LTFM Allowable

Testing for
lead in school
drinking water



Minnesota Statutes, section 121A.335

- Modifies lead testing and remediation requirements in schools
- Requires testing/remediation to **5 parts per billion (ppb)**
- Communication with Public Water Systems
- Requires annual reporting of lead in water testing/remediation plan to parents/public
REPORTING to MDH Effective FY 2025



Long-Term Facilities Maintenance Webpage – Lead in Water Guidance

Related offsite resources:

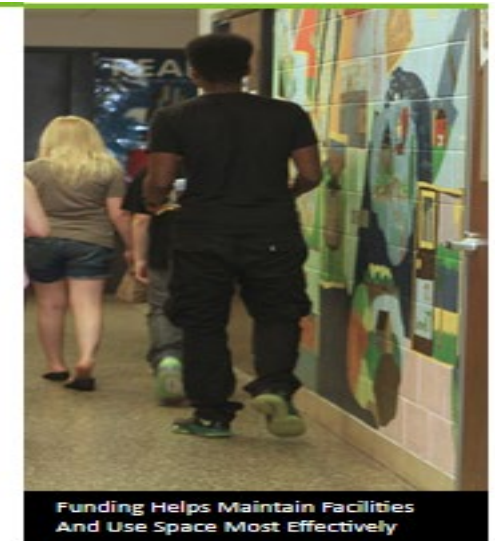
Lead in Water Testing – Water Infrastructure Improvements for the Nation (WIIN) Grant –

Minnesota Department of Health (MDH) Drinking Water in Schools

Reducing Lead in Drinking Water Technical Guidance
PENDING Updates for required 5 parts per billion

Education and Communication Toolkit

2017 Lead Legislation FAQs (**PENDING** Updates)



Funding Helps Maintain Facilities And Use Space Most Effectively

Related offsite resources:

[Lead in Water Testing – Water Infrastructure Improvements for the Nation \(WIIN\) Grant](#)

[Minnesota Department of Health \(MDH\) Drinking Water in Schools and Child Care Website](#)

[Reducing Lead in Drinking Water Technical Guidance](#)

[Education and Communication Toolkit](#)

[2017 Lead Legislation FAQs](#)

Archive



LTFM Ten-Year Plan – Let's Begin!

LTFM Upcoming “New” Webpage Updates

LTFM Website Single Subject Webinars

- LTFM Ten-Year Plan Balance Sheet Section
- Fiscal Year (FY) 24 LTFM Ten-Year Reconciliation – **LTFM Approved vs. UFARS Expenditures**
- Health and Safety Data Submissions Entries
- Facilities, Age and Square Footage Reporting – Data Submissions Entries



[Education.mn.gov/MDE/dse/schfin/fac/ltfm/](https://education.mn.gov/MDE/dse/schfin/fac/ltfm/)

LTFM Upcoming “New” Fiscal Year Calendar – Posted Webpage

LTFM Fiscal Year Calendar



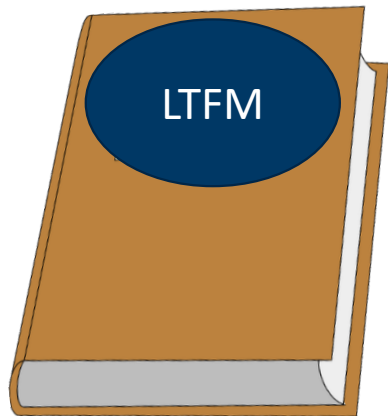
Long-Term Facilities Maintenance (LTFM) Calendar January 1, 2024 through June 30, 2025



January 1, 2024	Facilities Age and Square Footage Deadline for New Buildings to be inspected/occupied for inclusion on FY 2024 Report for FY 2026 – was due December 15, 2023.
January 5, 2024	Last day for districts to submit additional information for FY 23 LTFM Reconciliation Process.
Mid to Late April, 2024 and forward	Health and Safety Data Submissions website available for FY 24, FY 25 and FY 26 entries For User Name and Password: Sarah.C.Miller@state.mn.us Phone Number: 651-582-8370
Mid to Late May, 2024	FY 26 LTFM Ten-Year Plan documentation posted on the LTFM webpage (after current Legislative Session concludes). Notification Memo to Superintendent’s/Business Managers of LTFM program process for current fiscal year (FY). Directs schools to LTFM webpage for statutory required LTFM 10-year documentation, guidance to meet submission deadline of July 31.

Education.mn.gov – “New Look” – MDE Website:

The screenshot displays the Minnesota Department of Education (MDE) website. At the top left is the MDE logo, and at the top right is a search bar. Below the logo is a navigation menu with links for 'About', 'Students and Families', 'Districts, Schools and Educators', 'Data Center', and 'Office of the Inspector General'. A large blue banner features the MDE logo and the text 'DEPARTMENT OF EDUCATION'. To the right of the banner is the 'Office of the Inspector General' section, which includes a description of the office's role and contact information. Below this is a carousel of five numbered buttons, with the fourth button (numbered '4') highlighted. At the bottom of the page is a grid of nine light blue buttons, each containing a link to a different section: 'Academic Standards', 'COVID-19', 'Data Submissions', 'Food and Nutrition', 'Grants', 'Postsecondary Enrollment Options (PSEO)', 'READ Act', 'Special Education', and 'Statewide Testing'. The 'Data Submissions' button is circled in red.



GUIDANCE – LTFM Webpage

[Long-Term Facilities Maintenance \(mn.gov\)](https://education.mn.gov/MDE/dse/schfin/fac/ltfm/)

[Education.mn.gov/MDE/dse/schfin/fac/ltfm/](https://education.mn.gov/MDE/dse/schfin/fac/ltfm/)

FY 2026 LTFM Guidance and LTFM Documentation



About ▾ Students and Families ▾ Districts, Schools and Educators ▾ Data Center ▾ Office of the Inspector General

[MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#) > [Facilities and Technology](#) > [Long-Term Facilities Maintenance](#)

Long-Term Facilities Maintenance

The Minnesota Department of Education (MDE) provides information, forms and guidance to school districts to enable them to meet requirements of the Long-Term Facilities Maintenance (LTFM) Revenue program under Minnesota Statutes, section 123B.595. This page contains memorandums from MDE, program guidance documents, and spreadsheets and forms used to obtain approval to receive revenue.

Health and Safety related information is located on the [Health and Safety webpage](#).



[FY 2024 and 2025 UFARS Code Descriptions for Long-Term Facilities Maintenance](#) - 5/22/24

[FY 2026 Long-Term Facilities Maintenance Cooperative Allocation Worksheet](#) - 5/21/24

[Long-Term Facilities Maintenance Transfers](#) - 5/21/24

[FY 2026 Long-Term Facilities Maintenance Ten-Year Revenue Projection](#) - 5/21/24

[FY 2026 Long-Term Facilities Maintenance Ten-Year Expenditure Plan Application](#) - 5/21/24

[FY 2026 Long-Term Facilities Maintenance Revenue Statement of Assurances](#) - 5/21/24

[FY 2026 Long-Term Facilities Maintenance Guide](#) - 5/17/24
May 2024

[FY 2023 LTFM Revenue – Review of Approved vs. UFARS Expenditure Reconciliation Report and 22-23 Aid Entitlement Report Memorandum](#) - 11/6/23

[Maximum Revenue for Health, Safety, and Environmental Management \(FIN code 352\) for the Fiscal Year 2024-25 Biennium](#) - 10/17/23

[Long-Term Facilities Maintenance Revenue - Guide for Allowable Expenditures](#) - 6/22/16

School Finance

3

Audits

Charter Schools

Community Education, ECFE and School Readiness

Facilities and Technology

Alternative Facilities

Health and Safety

Lease Authority

Long-Term Facilities Maintenance

School Construction

Federal Aid

Fiscal Monitoring

Financial Management

Funding Projections and Trends

General Education

Levy Certification Process

MARSS Student Accounting

Nonpublic

Postsecondary Enrollment Options (PSEO)

Special Education

Transportation

1

2

Long-Term Facilities Maintenance – 2025 Guide for FY 2026

- Minnesota Statutes 2023, section 123B.595 establishes LTFM Program
- **Guide provides detailed information** to assist schools in meeting LTFM parameters and MDE expectations for document submission
- Information from LTFM 10-year plan determines aids and levies for upcoming 24PAY25 Levy for FY 26
- Outlines **LTFM** Required Documentation *and other important LTFM information!*

See Financing Education in Minnesota
HANDOUT



Long-Term Facilities Maintenance (LTFM) – 2024 Guide for Fiscal Year (FY) 2026

Note: The 2024 guide for FY 2026 is currently based on 2022 Minnesota Statutes. Should legislation be passed in the next several weeks that affect this program, a revised version of the guide and other documentation will be published and communicated to districts.

Minnesota Statutes 2022, section 123B.595, establishes the Long-Term Facilities Maintenance Revenue program. It replaced three programs: Deferred Maintenance (Minn. Stat. 123B.591 [2022]), Alternative Facilities (Minn. Stat. 123B.59 [2022]), and Health and Safety (Minn. Stat. 123B.57 [2022]). The LTFM program offers a comprehensive program to fund a facility ten-year plan developed by a school district, intermediate school district, cooperative, and joint powers districts. The uses of revenue, or allowable expenditures, remain the same as under the three previous programs.

This guide provides detailed information about the LTFM program to assist school districts, intermediate school districts, school district cooperatives, and charter schools in meeting the LTFM program parameters and Minnesota Department of Education (MDE) expectations for submission of the LTFM plan documents. Information from this year's plan submission will be used to determine initial LTFM aids and levies for fiscal year (FY) 2026 and to adjust LTFM revenues for FY 2024 and FY 2026.

School districts, intermediate school districts, and school district cooperatives (including joint powers districts) are required to annually update their LTFM ten-year plan and submit the board approved plan to the commissioner for approval by July 31.

Contents

The information in this guide is organized into the following sections:



- [Process and Timelines](#)
- [Revenue Uses and Restrictions](#)
- [Ten-Year Expenditure Plan Excel Spreadsheet](#)
- [Ten-Year Revenue Projection Excel Spreadsheet](#)
- [Statement of Assurances](#)
- [School Board Resolution](#)
- [Other LTFM Documents and Resources](#)
- [FY 2023 LTFM Closeout/Expenditure Reconciliation](#)
- [Mid-Year Ten-Year Plan Revisions](#)
- [UFARS Code Dimensions](#)
- [MDE Contacts for Further Information](#)
- [School Board Resolution Example Templates](#)

LTFM Revenue Guidance for Allowable Expenditures

**New Version Posted
June 2024**



Long-Term Facilities Maintenance Revenue Guide for Allowable Expenditures

Minnesota Statutes, section 123B.595

Minnesota Department of Education
Division of School Finance
1500 Highway 36 West
Roseville, MN 55113-4266
651-582-8605

LTFM FAQs – Allowable/Unallowable Project Expenditures

384 Site Projects (Funds 01 and 06) – majority are repair and maintenance

Examples include:

- parking lots
- lighting systems; **replacing fixtures beyond repair and maintenance; not LED bulb replacement**
- tennis courts
- Fencing – **repair/maintenance. May replace existing if beyond repair/maintenance**
- playground – fall material; repair and maintain equipment, remove, **but not replacement**
- stadium bleachers – **not portable bleachers**
- field turf replacement.

Note: Major redesign and upgrade of equipment or surfaces **does not qualify** as deferred maintenance. ***Cannot change “footprint”***

LTFM Revenue Guidance for **Allowable** Expenditures

Bleachers – Finance Code 384 (Site Projects)

- Only those bleachers cited by building code officials as requiring work cited in [Minnesota Statutes, section 326B.112](#) are eligible for funding.
- The cost to repair is higher than replacement, providing side-by-side repair vs. replacement cost information.
- Re-inspection every five years per Minnesota Statutes, section 326B.112 is allowable **but repairs are not.**
- Spacing requirements corrections must be cited by a building code official or state licensed design professional to enforce the code.
- Portable bleachers are not allowed.

Allowable Uses for LTFM Revenue (Minn. Stat. § 123B.595, subd. 10(a)(2))

Increasing Accessibility of School Facilities

Example: Elevator Installation – Finance Code 369

- ❖ According to Minnesota Department of Labor and Industry and Federal ADA regulations, if an entity is undertaking a project solely for the purpose of improving accessibility (same as removing barriers) then:
 - ✓ Considered removing a barrier
 - ✓ Scope limited to that improvement
 - ✓ Improvement, in this case, does not trigger alteration work to primary function area that the improved element serves
 - ✓ In this case, not considered remodeling or new construction

LTFM FAQs – Allowable/Unallowable Project Expenditures

Costs Toward Testing and Balancing and Retro-Commissioning Mechanical Ventilation Systems – Finance Code 352

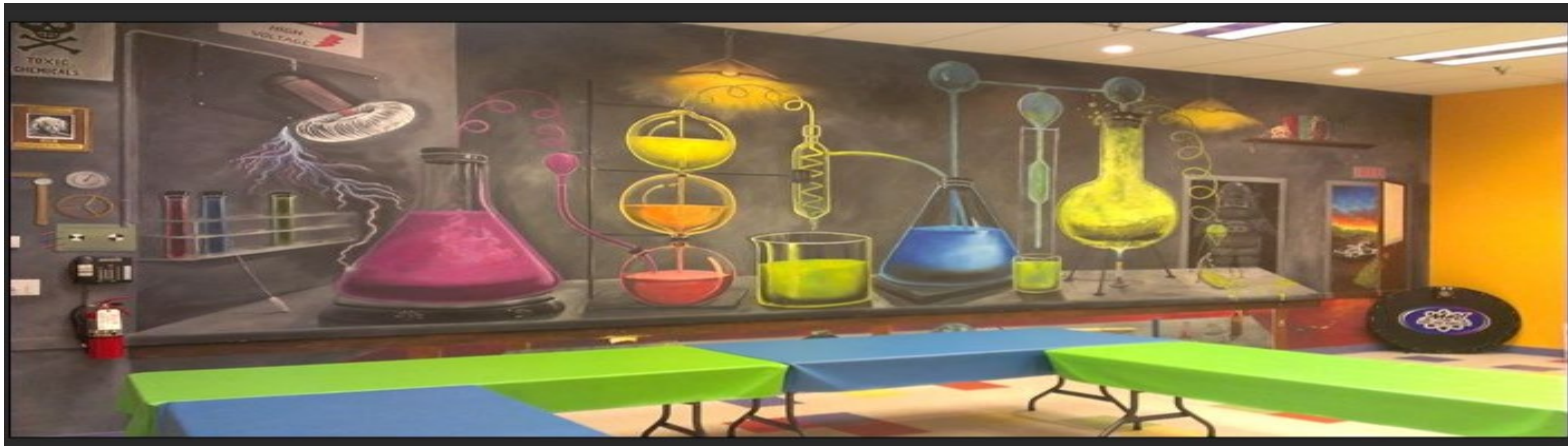
Testing and balancing or retro-commissioning **are allowed at intervals of no less than five years.** Retro-commissioning includes measurement, air-flow balancing and system adjustment for air flow only. Retro-commissioning does not include repairs, replacement or software changes.

LTFM Guide for Allowable/Unallowable Expenditures

Page 3

The purpose remains the same –

The use for the area and activities conducted in the area are essentially the same before and after the work. Thus, a science lab before would remain a science lab.



Finance Code 379 – Interior Surfaces

- **Painting walls** – still remains a science room



LTFM Guide **Allowable**/Unallowable Project Expenditures

What are **allowable** LTFM costs under Computer Technology?

- Computer-based management support programs used for:
 - Health and Safety Management (**UFARS Finance Code 352**)
 - Health and Safety Record keeping
 - H&S data entry costs
 - H&S periodic software upgrades
 - **SBITAs** – **Subscription-Based Technology Arrangements**
(GASB 96 – Questions? Contact your auditor)



LTFM FAQs – Allowable/Unallowable Project Expenditures

Mercury in Gym Floors

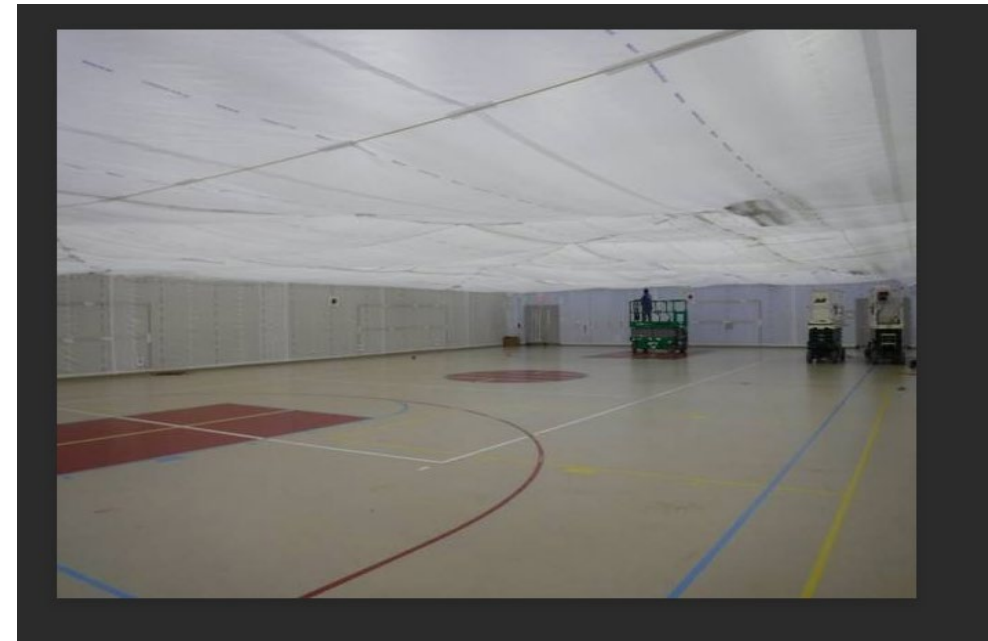
- Some polyurethane or rubber-like floorings manufactured from 1960 to 1980 contained mercuric acetate.
- These floors are most often found in sports settings (e.g., gymnasiums, running tracks) wherever a cushioned, all weather, non-slip surface would be needed.
- Some of these floors can also release significant amounts of elemental mercury in the air, which can in turn be absorbed and re-emitted by furnishings and equipment.
- Additionally, floors disturbed during resurfacing or removal may release ***much more*** mercury than floors that are intact, posing a potential health concern for workers or the public.

LTFM FAQs – Allowable/Unallowable Project Expenditures

Mercury in Gym Floors

There are options for the safe management or removal of mercury-containing flooring. If you suspect this type of flooring in your buildings engage a highly qualified professional to:

- determine if mercury is present
- determine if it poses a potential health risk
- develop a safe and effective plan



Finance Code 349 – Other Hazardous Materials

LTFM FAQs – Allowable/Unallowable Project Expenditures MERCURY

Take Action!

Although we do not anticipate health effects from the low level of mercury found in the gyms, it is prudent to strive for mercury levels as low as reasonably possible, especially to protect children and pregnant women. Encourage your school to implement the EPA's [Tools for Schools](#) program, which provides guidance about how to improve indoor air quality by reducing sources of pollution (including mercury) and optimizing the ventilation system.

For more information:

Environmental Protection Agency (EPA) www.epa.gov/mercury

Agency for Toxic Substances and Disease Registry (ATSDR) <https://www.atsdr.cdc.gov/mercury/index.html>.

Pediatric Environmental Health Specialty Unit <https://www.pehsu.net/>

New York State Children's Environmental Health Centers <https://nyscheck.org>

LTFM FAQs – Allowable/Unallowable Project Expenditures

Dust Control Systems for Industrial Arts Classroom



Local Exhaust Ventilation Systems (Finance Code 349) The cost of design, materials, and installation of local exhaust systems and required make-up air that is used for the purpose of controlling regulated hazardous substances is allowed.

Repairs/Maintenance of System	State Fire Marshal Violations
Finance Code 349 – Other Hazardous Materials	<u>Finance Code 363</u> – Fire Safety (generates additional LTFM revenue \$100,000 or more)
<ul style="list-style-type: none">System beyond repairs and maintenance; therefore needs replacement.	<ul style="list-style-type: none">Concern of dust collector located on the inside of the building not on an exterior wall – relocate outdoorsCombustible Dust – an explosion hazard.

LTFM FAQs – Allowable/Unallowable Asbestos Removal/Replacement

See: Page 11 of LTFM Guidance for Allowable Expenditures

Finance Code 358—Asbestos

Asbestos Removal

Asbestos-containing building materials should be maintained in-place whenever possible. Removal should be limited to those materials that are damaged or require removal in order to enable another facility project, or when its location and condition presents an unacceptable risk of exposure to building occupants.

Replacement of Asbestos tiles is not allowable under Finance Code 358.

- Use **Finance Code 379** for Ceiling/Floor Tile replacement after Asbestos removal.
- Use **Finance Code 383** for replacement of roofing system/s due to Asbestos removal.

Restricted LTFM Revenue (Minn. Stat. 123B.595, subd. 11)

Unallowable

Subd. 11. Restriction on long-term facilities maintenance revenue.

Notwithstanding subdivision 10, long-term facilities maintenance may not be used for

- 1) for the construction of new facilities, remodeling of existing facilities, or the purchase of portable classrooms, **except for the costs associated with constructing or remodeling existing facilities to include at least one gender-neutral single-user restroom authorized under subdivision 10.**
- 2) To finance a lease purchase agreement, installment purchase agreement, or other deferred payments agreement;
- 3) For energy-efficiency projects under section 123B.65, for building or property or part of a building or property used for postsecondary instruction or administration, or for a purpose unrelated to elementary and secondary education; or
- 4) For violence prevention and facility security ergonomics, or emergency communication devices.



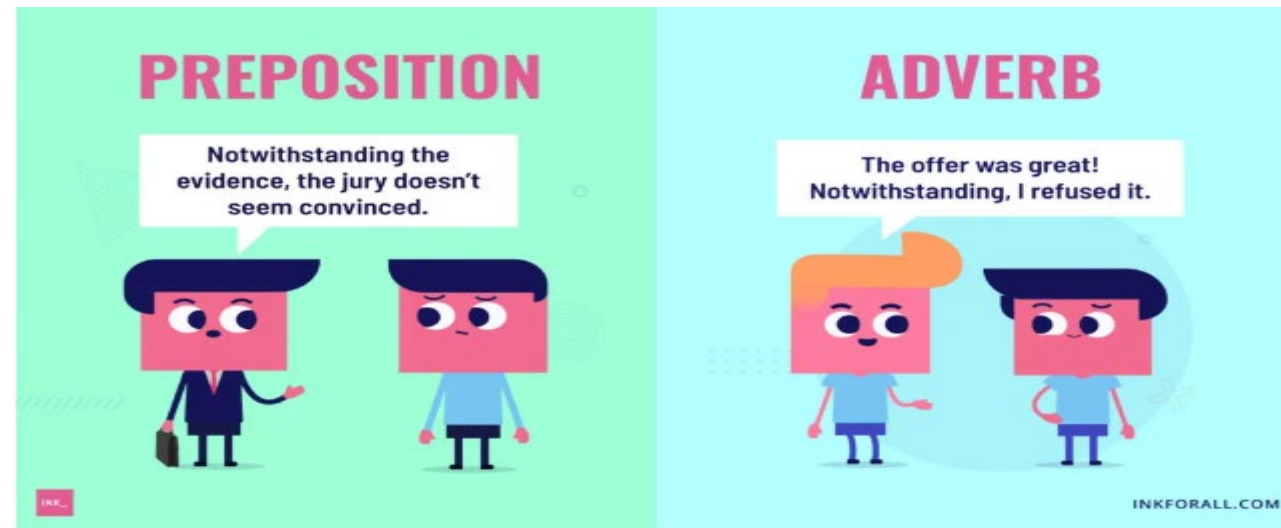
22-23 Approved
Legislation –
Effective FY 2025

Restricted LTFM Revenue (Minn. Stat. 123B.595, subd. 11)

Subd. 11. Restriction on long-term facilities maintenance revenue.

What does “**Notwithstanding**” mean?

Notwithstanding means *despite, nevertheless, however, or although*.



Restricted LTFM Revenue (Minn. Stat. 123B.595, subd. 11)

Purchase of “Big Box” Stores for School Facilities

- Original classification as a Group M (mercantile) occupancy
- School renovates to include individual classrooms
- K-12 public education – Group E (Education) occupancy
- School requests project for HVAC upgrades for remodeled square footage
- Considered new construction/remodeling due to new requirement for specific Cubic Feet per Minute (CFM) ratings/occupant/room rather than.....
- A replacement of an existing HVAC system to meet ASHRAE standards 62.1



Unallowable LTFM Revenue – Construction/Remodeling instigated Required HVAC Upgrades

Passed Legislation

A bill for an act relating to education finance; authorizing certain cost-efficient projects; including ***certain remodeling costs*** in the long-term facilities maintenance revenue program; appropriating money.

Allowable costs LTFM – for HVAC upgrades due to changing from Occupancy Classification M – Mercantile to Occupancy Classification E – Education

Unallowable Costs for remodeling for classroom square footage

Passed Legislation Education Omnibus Bill

Sec. 17. LONG-TERM FACILITIES MAINTENANCE REVENUE ADJUSTMENT.

Subdivision 1. Eligibility. A school board that purchases a nonschool facility and converts that facility to a school building may document to the commissioner of education, in the form and manner specified by the commissioner, that the purchase and subsequent remodeling of the facility is less expensive than constructing a new facility for the same space and is eligible for an adjustment to its long-term facilities maintenance revenue according to subdivision 2.

Subd. 2. Inclusion in plan and revenue. Notwithstanding Minnesota Statutes, section 123B.595, or any other law to the contrary, an eligible school district under subdivision 1 may include in its long-term facilities maintenance ten-year plan any heating, ventilation, and air conditioning projects necessary to improve air handling performance sufficient to satisfy the requirements for a certificate of occupancy for the space for its intended use as a school facility. The Department of Education must adjust an eligible school district's long-term facilities maintenance revenue to include these costs.

EFFECTIVE DATE. This section is effective the day following final enactment and applies to a nonschool facility purchased between January 1, 2019, and June 30, 2023.

**Considered
Violence Prevention**

SECURITY CAMERAS

See safety cameras for schools



Not Allowable under LTFM revenue since these cameras are considered “Violence Prevention”

Violence prevention and physical security issues are excluded from eligibility, because the **Safe Schools Levy under [Minnesota Statutes, section 126C.44](#) provides a dedicated source of funding for this purpose (**page 3 of LTFM Guidance**)**

LTFM Guide Allowable/**Unallowable** Project Expenditures

What are **unallowable** LTFM costs under Technology?

- Technology equipment - not part of the facility
- Repair/replacement of telecommunications and computer installations and connectivity – **equipment related**
- Software in support of facility functions – **does not erode**



LTFM Guide for Allowable/**Unallowable** Project Expenditures

Page 3

Planned or scheduled maintenance projects ***are ineligible***

- For example, ***routine*** replacement of fittings, traps, filters, belts, moving components or repairs of a planned or preventative nature **are excluded**
- Fertilizing the lawn
- Replacing the baseball/softball ag lime that has been washed away for over 10 years.

Restricted LTFM Revenue (Minn. Stat. 123B.595, subd. 11)

Expenditures

580 Principal on Long-Term Lease or Financed Purchases (Not LTFM Allowable)

Record expenditures of the principal on outstanding long-term leases and financed purchases. Record as a long-term lease, if the maximum potential term of the lease exceeds 12 months.

581 Interest on Long-Term Lease or Financed Purchases (Not LTFM Allowable)

Record expenditures related to payment of interest on long-term leases or financed purchases. Please refer to Object Code 561 for computer or technology related hardware and Object Code 571 for building or land.



Long-Term Facilities Maintenance (LTFM) Uniform Financial and Accounting Standards (UFARS) Dimensions

HANDOUT

- Chapter 1 – Fund Balance Code Dimensions
- Chapter 3 – Program Code Dimensions
- Chapter 4 – Finance Code Dimensions**
- Chapter 6 – Source Code Dimensions (Revenue)
- Chapter 8 – Balance Sheet Account Dimensions

Code Title and Definition

01 General Fund

Capital expenditures may be made from either the Unassigned Fund Balance 422 in the General Fund, or from one of the appropriate Restricted/Reserved accounts in the General Fund. To indicate that the expenditure is made from the Restricted/Reserved Account for Long-Term Facilities Maintenance, use these Finance Codes: 347, Physical Hazards; 349, Other Hazardous Materials; 352, Environmental Health and Safety Management; 358, Asbestos Removal; 363, Fire Safety; 366, Indoor Air Quality; 368, Building Envelope; 369, Building Hardware and Equipment; 370, Electrical; 379, Interior Surfaces; 380, Mechanical Systems; 381, Plumbing; 382, Professional Services and Salary; 383, Roofing Systems; or 384, Site Projects.

06 Building Construction Fund

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or major capital projects costing \$2,000,000 or more.

Long-Term Facilities Maintenance (LTFM) Program ([Minn. Stat. § 123B.595](#)) expenditures that are funded by bonds or major capital projects costing \$2,000,000 or more must be recorded in the Building Construction Fund.

LTFM Program Dimensions – UFARS Chapter 3

UFARS Program Code Dimensions	Title
865	Long-Term Facilities Maintenance (LTFM) – Excluding Costs in Program Codes 866 and 867 (Fund 01) – includes projects < \$100,000 and \$100,000 - \$1,999,999 in all LTFM Finance Codes.
866	Long-Term Facilities Maintenance (LTFM) - \$100,000 - \$1,999,999,99 per Site for Finance Codes 358, 363 and 366 (Fund 01 and/or 06)
867	Long-Term Facilities Maintenance (LTFM) Projects that are \$2,000,000 or More per Site and Bond Financed (Fund 06)
868	Long-Term Facilities Maintenance (LTFM) Projects that are \$2,000,000 or More per Site and Finance on a Pay-As-You-Go Basis (Fund 06)

LTFM Balance Sheet Account – UFARS Chapter 8

UFARS Balance Sheet Account	Title and Description
467	<p>Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) (Funds 01 and/or 06)</p> <p>Represents available resources to be used for LTFM projects in accordance with the 10 Year Plan (Minn. Stat. § 123B.595, subd. 12). <i>This restricted/reserved account may go into deficit to the extent of future revenue authority.</i></p>

LTFM – Health and Safety Other Revenue – Finance Code 629

629 Health and Safety Other Revenue

Record other revenue sources for health and safety projects beyond state aid or levy. This includes, but is not limited to: insurance and legal settlements, **Petrofund reimbursements** and utility rebates. This code includes FEMA proceeds related to Health and Safety projects.

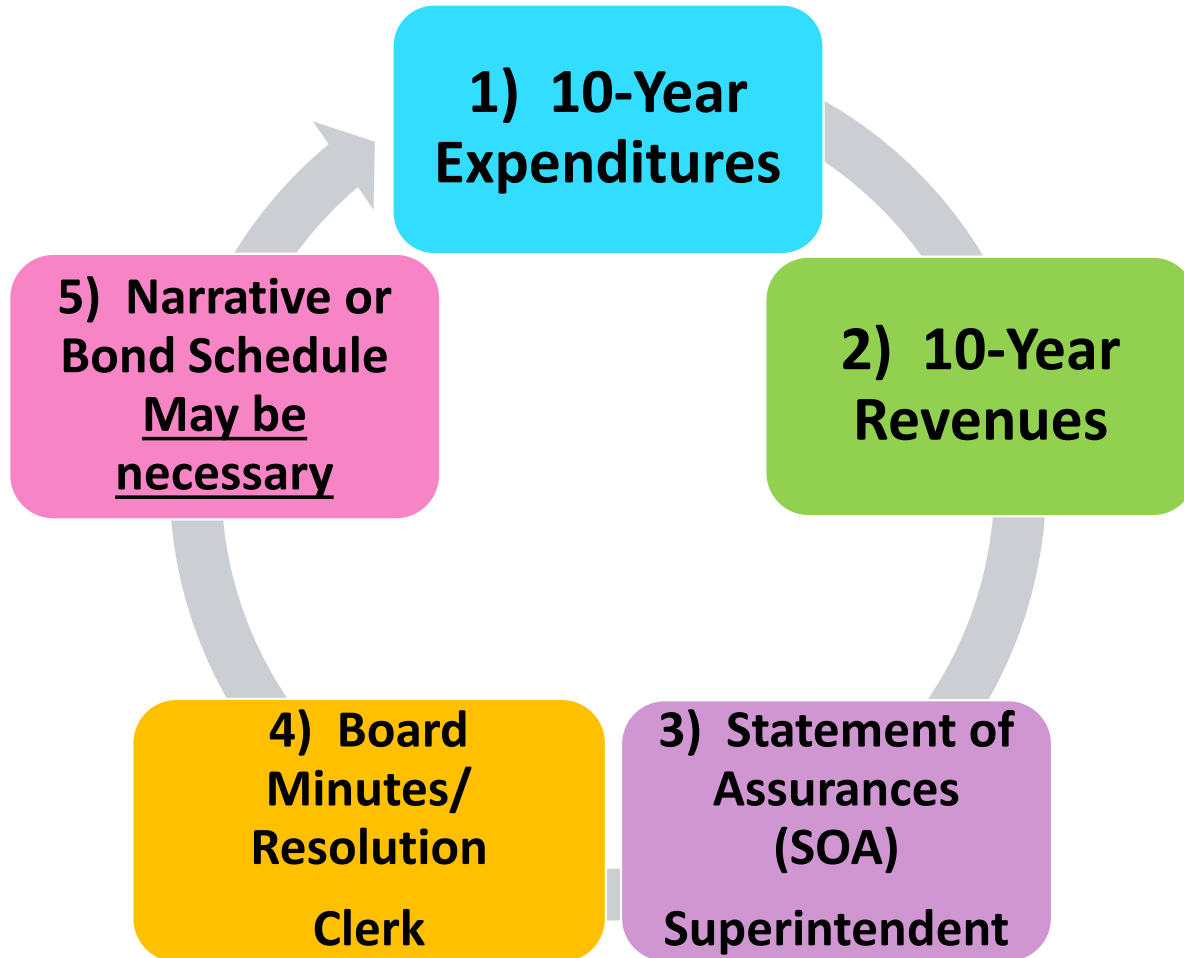
Note: Please reference the Levy Certification Process webpage and locate the Levy Information System Instructions, page 16 for guidance on other Health and Safety Revenue (Minn. Stat. § 123B.57) reporting for insurance lawsuits recoveries, federal and state grants and utilities rebates relating to Health and Safety projects.

These revenues should be reported on Line 10 of the levy system under the General Fund – Other Health and Safety Revenue section. Please send an email to MDE.Facilities@state.mn.us with the dollar amounts so the levy can be reduced. Assign the same finance code as the related project. **Do not include Health and Safety Levy and Aid revenue, or Petrofund reimbursements.**




LTFM Ten-Year Expenditures and Revenue 10-Year Plan Review

Fiscal Year LTFM REQUIRED Plan Documentation



LTFM Expenditures and Revenues - Balance Sheet Fund 01 and Fund 06

1) 10-Year Expenditures

 Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266		Long-Term Facility Maintenance T		
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes, section 123B.595, subdivision 10. Enter by Unit				
District Info.	Enter Information	District Info.	Enter Information	
District Name:	ABC	Date:	07/15/24	
District Number:	9999	Email:	DirectorofBusinessAffairs.com	
District Contact Name:	Director of Business Affairs			
Contact Phone #	(999) 999-9999			
Expenditure Categories		2024 (base year)	2025	2026
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	\$173,676	\$20,000	\$20,000
349	Other Hazardous Materials	\$54,674	\$10,000	\$10,000
352	Environmental Health and Safety Management	\$227,538	\$25,000	\$25,000
358	Asbestos Removal and Encapsulation	\$50,518	\$15,000	\$15,000
363	Fire Safety	\$93,100	\$5,000	\$4,000
366	Indoor Air Quality	\$596,600	\$0	\$0
Total Health and Safety Capital Projects		\$1,196,106	\$75,000	\$74,000
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year ADDITIONAL \$\$				
Finance Code	Category (2)			
358	Asbestos Removal and Encapsulation	\$0	\$150,000	\$0
363	Fire Safety	\$0	\$0	\$120,000
366	Indoor Air Quality	\$0	\$0	\$0
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$150,000	\$120,000

2) 10-Year Revenues

Maintenance (LTFM) Ten-Year Revenue Projection					
	C	D	E	F	G
2	9999 <= Type in School District Number				
3	ABC School				
4		Change only if requiring levy	Payable 2022		
5	Calculations for Ten Year Projection		Pay 22 adjustments	LLC Certification	Current Estimate
6	LLC #	FY 2022	FY 2023	FY 2023	FY 2024
7	1 Type your district number in cell A2 (Minneapolis = 1.2)				
8	2 Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b				
9	3 Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33				
10	4 Look-up data from following tabs				
11					
12	5 Initial Formula Revenue				
13	6 Current year APU	57	10,583.00	10,692.28	10,584.43
14	6a Additional Pre-K Pupil Units (line 19 of Pre-K application)				
15	6b Total Adjusted Pupil Units = (6) + (6a)				
16	7 District average building age (uncapped)	451	36.10	36.10	37.10
17	8 Formula allowance		\$ 380.00	\$ 380.00	\$ 380.00
18	9 Building age ratio = (Lesser of 1 or (7) / 35)				
19	10 Initial revenue = (6) * (8) * (9)	453	4,021,540	4,063,067	4,022,085
20					
21	11 Added revenue for Eligible H&S Projects > \$100,000 / site				
22	12 Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	702		-	-
23	13 Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	756		-	-
24	14 Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	701		-	-
25	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)	755		-	-

Ten-Year Expenditure Plan Excel Spreadsheet – (page 5 of guidance)

What Funds are recorded on the Ten-Year Spreadsheet?

- Fund 01 – LTFM **Project** Expenditures
- Fund 06 – LTFM **Project** Expenditures

What about Fund 07 – Debt Service Principal and Interest?

- Principal and Interest expenditures are not project expenditures. *Do not record on the LTFM Ten-Year plan.*

Meet the Statutory Deadline of July 31

FY 26 Ten-Year Expenditures Spreadsheet Application

- See “tab” categories – bottom of spreadsheet
 - ✓ Instructions
 - ✓ Narrative Documentation
 - ✓ Update Health & Safety Database
 - ✓ Facilities Age and Square Footage
 - ✓ Transfer Guidance

NEW

Expenditure Spreadsheet

Instructions

Narrative Information

Update Health & Safety Database

FacilitiesAgeSquareFootage

Transfer Guidance

1) 10-Year Expenditures

LTFM 10-Year Expenditures Application

Facilities Age and Square Footage Reporting

Memo Sent to Superintendents/Business Managers: **Mid-October 2024**

Next Reporting Period: Mid - October to December 15, 2024 for 25PAY26 Levy for FY 2027

Districts, Schools and Educators > Business and Finance > Data Submissions, then select in left grey column, "Facilities Age and Square Footage Report"

or on Main MDE Webpage: <https://education.mn.gov/MDE/index.htm>, select "Data Submissions" radial button.

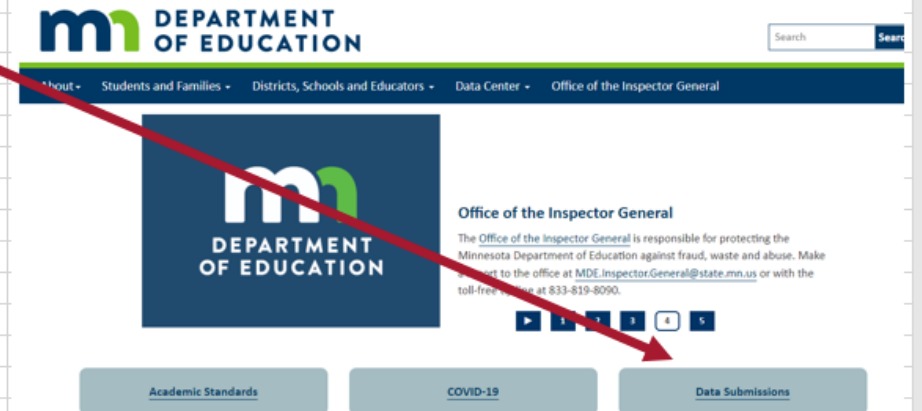
Facilities Age and Square Footage Report

All K-12 independent and special school districts are required to submit information using the Facilities Age and Square Footage Report (accessible below). Login requires a district's four-digit district number and an assigned four-digit password. This same password is also used for accessing the Health and Safety system.

Districts are required to annually review and update the district's inventory of buildings prior to the beginning of each calendar year. This data is necessary to calculate the operating capital portion of general education revenue under Minnesota Statutes, section 126C.10, and long-term facilities maintenance revenue under Minnesota Statutes, section 123B.595, for qualifying districts. The data is used to calculate aids and levies for operating capital and long-term facilities maintenance, as well as to calculate district's finance code 352 health and safety budget on a biennium basis.

A memo is sent to superintendents, with instructions, when the submission window is open.

[> Enter the Facilities Age and Square Footage Report.](#)
[Age and Square Footage Report - 10/13/23](#)



**NEW
"tab"**

Facilities Age and Square Footage – Entered into the Data Base



About - Students and Families - Districts, Schools and Educators - Data Center - Office of the Inspector General

MDE > Districts, Schools and Educators > Data Submissions > Facilities Age and Square Footage Report

► Data Submissions

- 0-4 Census Data Reporting
- Access to Career Technical Education for Students with a Disability (ACTE-SPED)
- ADM Web Estimates (ADMWE)
- Assessment Secure Reports
- Assurance of Compliance and Mandated Reporting
- Athletics Data Reporting
- Bus Inventory System
- Career and Technical Education Levy Web-Based Reporting System
- Carl Perkins
- CLICS Program Administration
- Compulsory Instruction Compliance Data Reporting
- Continuing Education Clock Hour Reporting
- Disciplinary Incident Reporting System
- District and School Site Verification
- Early Childhood Education Outcomes
- Early Education Student
- Early Learning Scholarship Administration System (ELSA)
- Early Learning Services Data Reporting
- Ed-Fi
- Facilities Age and Square Footage

Facilities Age and Square Footage Report

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Districts are required to annually review and update the district's inventory of buildings prior to the beginning of each calendar year. This data is necessary to calculate the operating capital portion of general education revenue under Minnesota Statutes, section 126C.10, and long-term facilities maintenance revenue under Minnesota Statutes, section 123B.595, for qualifying districts. The data is used to calculate aids and levies for operating capital and long-term facilities maintenance, as well as to calculate district's finance code 352 health and safety budget on a biennium basis.

A memo is sent to superintendents with instructions, when the submission window is open.

[> Enter the Facilities Age and Square Footage Report.](#)
[Age and Square Footage Report - 10/13/23](#)



Facilities Age and Square Footage Report

District Number Security Code(Password)

**User Name or Password ?
Sarah.C.Miller@state.mn.us**

1) 10-Year Expenditures


LTFM 10-Year Plan Expenditures Categories

**H&S Website
FY 24, 25, 26**

Narrative
\$100,000 or >
H&S Website
Indicate if
Bonded or PAYGO

Narrative
VPK Approved
Program

Category 01
347 – Physical Hazards
349 – Other Hazardous Materials
352 – Environmental H&S Mgmt.
358 – Asbestos Removal
363 – Fire Safety
366 – Indoor Air Quality
Category 02 – Additional \$\$
358 – Asbestos Removal
363 – Fire Safety
366 – Indoor Air Quality (HVAC)
Category 03 (a)
355 – Remodeling VPK

Narrative	Category 03 (b)
	UFARS Finance Code 384 and “New” Course Code 684 Remodeling Single-User Restroom – Effective FY 2025 
Category 04	
367 – Accessibility	
Category 05 (Deferred Maint.)	Narrative
368 – Building Envelope	
369 – Building Hardware & Equip.	
370 – Electrical	
380 – Mechanical Systems Handout	
381 – Plumbing	
382 – Professional Services & Salary	
383 – Roof Systems	
384 – Site Projects	

**LTFM Guide
for Allowable
Expenditures**

**See UFARS
Descriptions
All Categories**

Health and Safety (H&S) Projects – Entered into the Data Base FY 24, 25, and 26

**LTFM Spreadsheet
Categories 1 and 2**

Home About Students and Families Licensing Districts, Schools and Educators Data Center COVID-19

MDE > Districts, Schools and Educators > Data Submissions > Health and Safety

Health and Safety

The Health and Safety Data Submission System is used by independent school districts with a school board approved long-term facilities maintenance revenue (LTFM) ten year plan. School districts enter project estimates totaled by health and safety finance code for those projects qualifying for funding under Minnesota Statutes, section 123B.57, subdivision 6. The LTFM ten year plan must also be approved by the commissioner.

Allowable projects address physical hazard control; hazardous substance cleanup and disposal; environmental health, safety, and environmental management; asbestos abatement; fire and life safety; and indoor air quality related projects in buildings owned or being acquired by the school district. Finance code totals are used in the "hold harmless" levy calculation for LTFM revenue. Health and Safety projects costing \$100,000 or more for asbestos, fire safety, and indoor air quality must be entered separately as they generate additional LTFM revenue.

> [Log into the Health and Safety Data Submission System](#)

Minnesota Department of Education
Health and Safety

Minnesota Health and Safety
FY 2022, FY 2023, FY 2024

'NMI' in the State Approval box means 'Need More Information.'
For these projects, please contact Sarah Miller at Sarah.C.Miller@state.mn.us or (651)582-8370.

District Number Security Code(Password)

Show Projects

**User Name or Password ?
Sarah.C.Miller@state.mn.us**



Example – LTFM Required 10-Year Plan Documentation

Gender-Neutral/Single User Restroom Remodeling

➤ LTFM Approvable in Effective FY 2025

No Additional Funding

Finance Code	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025	2023 (base year)	2024	2025
UFARS Coding Pending	Remodeling for gender-neutral single user restroom per site.	\$0	\$0	\$10,000
	Total Remodeling for Gender-Neutral Single User Projects	\$0	\$0	\$10,000

NARRATIVE

Category 3(b) Gender Neutral Single-User Restrooms - Remodeling Costs

For districts who budget for a remodeling or construction project for a gender-neutral, single user restroom at least one per school site, include a narrative describing the project scope and cost. In the narrative, describe the square footage and changes to be made to the facility, and the final square footage and features of the bathroom space. *Narrative information is required from the vendor/contractor or school facilities department. Information must be submitted on appropriate letterhead and include appropriate signature/s.*

Gender-Neutral, Single-User Restroom

Grants for remodeling, constructing, or repurposing gender-neutral, single-user restrooms – **MDE Grants Division**

- **Effective FY 2024**
- 1,000,000 appropriated for FY 2024 (*Deadline was March, 2024*)
- 1,000,000 appropriated for FY 2025
- Schools may apply for a grant each year per site for not more than \$75,000

[Grants \(mn.gov\)](https://education.mn.gov/MDE/Districts,Schools%20and%20Educators/Grants/PROD082989) Education.mn.gov/MDE/Districts, Schools and Educators/Grants/PROD082989

Passed 22-23 Legislation – Grants **Effective for FY 2024 and 2025**

Gender-Neutral, Single-User Restroom

Grants for remodeling, constructing, or repurposing gender-neutral, single-user restrooms – **MDE Grants Division**

Updated UFARS descriptions to include **revenue** grant coding:

- **Finance Code 000**
- **Source Code 370**
- **Course Code 684**

Updated UFARS descriptions to include **expenditures** grant coding:

- **Finance Code 000**
- **Course Code 684**

Gender-Neutral Single-User Restroom

Sec. 12. Minnesota Statutes 2022, section 126C.10, subdivision 14, is amended to read:

Subd. 14. **Uses of total operating capital revenue.** Total operating capital revenue may be used only for the following purposes:

- (1) to acquire land for school purposes;
- (2) to acquire or construct buildings for school purposes;
- (3) to rent or lease buildings, including the costs of building repair or improvement that are part of a lease agreement;

(4) to improve and repair school sites and buildings, and equip or reequip school buildings with permanent attached fixtures, including library media centers and gender-neutral single-user restrooms, locker room privacy stalls, or other spaces with privacy features, including single-user shower stalls, changing stalls, or other single-user facilities;

Minnesota Statutes 2023, section 126C.10, subd. 14(4)

Passed 22-23 Legislation Additions to Operating Capital Effective FY 2024

“New”, Operating Capital UFARS description in regard to: **Gender-Neutral, Single-User Restroom**

302 Operating Capital

FY 24 Updated UFARS Language: Also, record expenditures related to the gender-neutral single-user restroom **remodeling and/or construction project at each school site. Must use Course Code 684 Gender-Neutral Single-User Restroom.** See Minnesota Statutes 2023, 123B.595, section 10, subdivision 10(a)(4).

LTFM Fund 01 and Fund 06 Balance Sheet Section

Where do we find those numbers?

Balance Sheet Section Information Considerations (see “tab” instructions)

- **Fund 01 and Fund 06 (if applicable)** Beginning Fund Balance from Ending Fund Balance FY 2024 (FY 2024 Compliance Report from UFARS or school’s Finance Reports).
- Revenue for Levy and **Aid (only applicable to some schools)** – Revenue Projection **Models (will only be for FY 24 – base year and FY 25)**; FY 26 Revenue **Projection Ten-Year Spreadsheet (different reports)**
- Expenditures from FY 24 LTFM **Ten-Year Total Expenditures**
 - School to create Excel formulas for division of expenditures between Fund 01 and **Fund 06 if applicable**
- Instructions “Tab”
- Fund Transfer “Tab”

1) 10-Year Expenditures

LTFM Balance Sheet Section – See “Instructions” Tab

Instructions Include all LTFM Ten-Year Plan Expenditures Categories

Fund Balance Section: Fund 01 - General Fund LTFM Project Expenditures and Fund 06 - Building Construction Project Expenditures (LTFM Only - Bonded or \$2 million or more per project/site/year (see transfer guidance)).

To begin, enter previous fiscal year ending fund balances for Fund 01-467-XX in cell C59 and Fund 06-467-XX in cell C69. Beginning and Ending Fund Balances are input/calculated as negative balances = (\$100,000), or as positive balances = \$100,000 (UFARS Compliance Reports per applicable fiscal year). Revenues, expenditures and transfer IN and OUT are all entered as positive numbers. The fiscal year ending fund balance calculation formula includes the revenues/transfer IN entries as positive numbers added to the fiscal year beginning fund balance. The fiscal year ending fund balance calculation formula includes the expenditures/transfer OUT entries as negative numbers subtracted from the beginning fiscal year fund balance. Special Legislation (Fund 01 only) LTFM transfers IN/OUT if applicable in legislation. **If both Funds 01 and 06 are utilized, you will have to input a formula to divide up the total expenditures in Cells C-M 45 - if any or all of these cells apply.**

End of Worksheet

Expenditure Spreadsheet	Instructions	Narrative Information	Update Health & Safety Database	Transfer Guidance
-------------------------	---------------------	-----------------------	---------------------------------	-------------------

LTFM Revenue Projection Model & 10-Year Spreadsheet FY 24 through FY 34 Revenue



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

Long-Term Facility Maintenance Ten-Year Expenditure

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 Accounti

District Info.	Enter Information	District Info.	Enter Information
District Name:	ABC	Date:	07/15/2024
District Number:	9999	Email:	DirectorofBusinessAffairs.com
District Contact Name:	Director of Business Affairs		
Contact Phone #	(999) 999-9999		

Expenditure Categories		2024 (base year)	2025	2026	2027	Fisc
380	Mechanical Systems	\$374,433	\$374,433	\$374,433	\$0	
381	Plumbing	\$146,475	\$146,475	\$146,475	\$0	
382	Professional Services and Salary	\$1,477,730	\$1,477,730	\$1,477,730	\$0	
383	Roof Systems	\$504,826	\$904,826	\$60,000	\$0	
384	Site Projects	\$1,319,780	\$2,319,780	\$3,500,000	\$0	
Total Deferred Capital Expense and Maintenance		\$5,586,839	\$6,986,839	\$7,322,233	\$0	
Total Annual 10-Year Plan Expenditures		\$6,803,330	\$7,226,839	\$7,531,233	\$7,000,000	

Fund Balance Section		Revenue Projection Model FY 24-25		Revenue 10-year Spreadsheet FY 26 - 34	
	Fund 01				
	Beginning Fund Balance 01-467-XX	\$49,741	\$5,211	\$232,041	\$700,808
	LTFM Fiscal Year Revenue - Levy	\$6,495,518	\$7,173,099	\$7,767,018	\$8,027,889
	LTFM Fiscal Year Revenue - AID if Applicable	\$263,283	\$280,570	\$232,982	\$250,810
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0
	LTFM Transfer OUT if applicable - Special Legislation FY 20 and FY 21	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$6,803,330	\$7,226,839	\$7,531,233	\$7,000,000
	Ending Fiscal Year Fund Balance 01-467-XX	\$5,211	\$232,041	\$700,808	\$1,979,507

LTFM Review – 10-Year Revenue Options

Budgeting for LTFM Revenue – Reference Two Revenue \$\$ Reports

1) Revenue Projection Model

A	B	C	D	E	F
Interactive Projection Model (What If) - FY2024 09/07/23 See Update Log			Input	= Yellow cells can be edited	
			Input	= Yellow cells with blue font	
			Value	= Green cell values changed	
Select District from drop down list:					
2910-01 Ada-Borup-West Public Schools			Ada-Borup-West Public Schools		
Link to: General Education Revenue Summary			Current Data	Edited Data	Diff
INPUTS					
45	FORMULA ALLOWANCE		7,138.00	7,138.00	
159	METRO 5TH PCTL		7,448.96	7,448.96	
160	METRO 95TH PCTL		9,666.03	9,666.03	
162	NONMETRO 5TH PCTL		7,438.00	7,438.00	
163	NONMETRO 95TH PCTL		9,526.07	9,526.07	
174	STATE AVE REF & TIER 1 LOR REV PER APU		1,038.56	1,038.56	
60	23-24 COMPENSATORY REVENUE		646,718.33	646,718.33	
65	23-24 EL ADM TOTAL		10.00	10.00	
67	23-24 ADM SERVED TOTAL		647.48	647.48	
82	22-23 AREA FOR SPARSITY		543.95	543.95	
83	23-24 DIST TO NEAREST HS		0.00	0.00	
88	23-24 ADM SERVED 7 TO 12		289.20	289.20	
90	23-24 MULT HS SPARSITY		0.00	0.00	

2) Revenue Projection Ten-Year Spreadsheet

A	B	C	D	E	F	G
FY 25 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection Revised 5/4/2023						
1 <= Type in School District Number						
Minnesota Public School District						
Calculations for Ten Year Projection						
		Pay 23	Change only if requiring levy adjustments	Payable 2023 LLC Certification	Current Estimate	
		LLC #	FY 2023	FY 2024	FY 2024	FY 2025
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 to 18, 20, 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		1,077.40	1,083.17	1,052.72
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)					
6b	Total Adjusted Pupil Units = (6) + (6a)				1,083.17	1,052.72
7	District average building age (uncapped)	401		54.12	54.12	55.12
8	Formula allowance			\$ 380.00	\$ 380.00	\$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	402			1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	403		409,412	411,604	400,035

1) 10-Year Expenditures

LTFM Balance Sheet Section – Fund 01 Example

LTFM Revenue from Revenue Projection Model – FY 24 and FY 25

FY 2024 Base Year		FY 2025	
MFR – UFARS Turnaround Compliance Report (Ending Balance FY 2023)	\$49,741	Beginning Balance FY 2025	\$5,211
Revenue Projection Model (FY 24 LTFM Levy)	\$6,495,518	Revenue Projection Model (FY 24 LTFM Levy)	\$7,173,099
Revenue Projection Model (FY 24 Aid – if applicable)	\$263,283	Revenue Projection Model (FY 24 Aid – if applicable)	\$280,570
Total Fund 01 Expenditures	\$6,803,330	Total Fund 01 Expenditures	\$7,226,839
Ending Balance FY 2024	\$5,211	Ending Balance FY 2024	\$232,041

Revenue Projection Model FY 24-25

\$49,741	\$5,211
\$6,495,518	\$7,173,099
\$263,283	\$280,570
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$6,803,330	\$7,226,839
\$5,211	\$232,041

LTFM – MFR > UFARS Compliance Report

Data Center > Data Reports and Analytics Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

Sort District list by: Name Number
List District Types: All Standard Co-Ops

District: [Dropdown] or enter up to 5 districts: [Input]
 View reports added in the last: All Reports [Dropdown] (9999-99)
 Category: UFARS Turnaround Reports [Dropdown]
 Year: [Dropdown]
 Report: ALL [Dropdown]

List Reports **Reset**

District	Fiscal Year	Report Name	Category	Run Date
		2-Year Comparison Reports (Revenues and Expenditures)	UFARS Turnaround Reports	12/01/2021 3:11AM
		Balance Sheet Report	UFARS Turnaround Reports	12/01/2021 3:05AM
		Expenditure Chargeback Report	UFARS Turnaround Reports	12/01/2021 3:04AM
		Expenditure Summary Report	UFARS Turnaround Reports	12/01/2021 3:03AM
		Expenditure by Finance Code Report	UFARS Turnaround Reports	12/01/2021 3:08AM
		General Ledger Summary Report	UFARS Turnaround Reports	12/01/2021 3:10AM
		Revenue Summary Report	UFARS Turnaround Reports	12/01/2021 3:02AM
		UFARS Compliance Report	UFARS Turnaround Reports	12/01/2021 3:01AM
		UFARS Data Submission Error Report	UFARS Turnaround Reports	12/01/2021 3:13AM
		UFARS Turnaround Edit Report	UFARS Turnaround Reports	12/01/2021 3:12AM

01 GENERAL FUND			
TOTAL REVENUE	144,636,749	RESTRICTED:	
TOTAL EXPENDITURES	139,639,179	464 RESTRICTED FUND BALANCE	125,377
460 NON SPENDABLE FUND BALANCE	263,058	UNASSIGNED:	
RESTRICTED/RESERVE:		463 UNASSIGNED FUND BALANCE	
401 STUDENT ACTIVITIES	313,212		
402 SCHOLARSHIPS	116,941		
403 STAFF DEVELOPMENT		*06 BUILDING CONSTRUCTION*	
407 CAPITAL PROJECTS LEVY		TOTAL REVENUE	491,340
408 COOPERATIVE REVENUE		TOTAL EXPENDITURES	12,080,227
413 PROJECT FUNDED BY COP		460 NON SPENDABLE FUND BALANCE	
414 OPERATING DEBT		RESTRICTED/RESERVE:	
416 LEVY REDUCTION		407 CAPITAL PROJECTS LEVY	
417 TACONITE BUILDING MAINT		413 PROJECTS FUNDED BY COP	2,068,146
424 OPERATING CAPITAL	2,745,415	467 LTFM	
426 \$25 TACONITE		RESTRICTED:	
427 DISABLED ACCESSIBILITY		464 RESTRICTED FUND BALANCE	4,818,699
428 LEARNING & DEVELOPMENT		UNASSIGNED:	
434 AREA LEARNING CENTER	767,509	463 UNASSIGNED FUND BALANCE	
435 CONTRACTED ALT. PROGRAMS			
436 ST. APPROVED ALT. PROGRAM		*07 DEBT SERVICE*	
438 GIFTED & TALENT	90,316	TOTAL REVENUE	13,091,814
440 TEACHER DEVELOPMENT & EVAL		TOTAL EXPENDITURES	12,674,204
441 BASIC SKILLS PROGRAMS		460 NON SPENDABLE FUND BALANCE	
448 ACHIEVEMENT & INTEGRATION		RESTRICTED/RESERVE:	
449 SAFE SCHOOLS LEVY		425 BOND REFUNDINGS	
451 QZAB PAYMENTS		433 MAX EFFORT LOAN	
452 OPEB LIAB NOT IN TRUST		451 QZAB PAYMENTS	
453 UNFNDED SEV & RETIREMT LEVY		467 LTFM	
459 BASIC SKILLS EXT TIME	1,185,684	RESTRICTED:	
467 LTFM	49,741	464 RESTRICTED FUND BALANCE	2,791,812
472 MEDICAL ASSISTANCE		UNASSIGNED:	
473 PPP LOANS		463 UNASSIGNED FUND BALANCE	
474 PPP LOANS			

FY 24 LTFM – Revenue Projection Model

Where do we find the Revenue Projection Model?

DATA CENTER > DATA REPORTS AND ANALYTICS, locate the SCHOOL FINANCE SPREADSHEETS SECTION, select **REVENUE PROJECTION MODEL**

Two Fiscal Years – FY 24 and FY 25

School Finance Spreadsheets

- Charter Schools
- ★ Facilities and Technology
- Financial Profile Spreadsheets 1997 - 2010
- Financial Trends
- General Education
- Indirect Cost Rates
- Revenue Projection Model**
- Special Education
- Transportation

Use the Drop Downs to identify the files of interest

Year

Available Files

Year	Document	Data Files	Help Files
2024	FY 2024 Revenue Projection Model		

2) 10-Year Revenues

LTFM Revenue 10-Year Projection Spreadsheet FY 26 through FY 34 Revenue

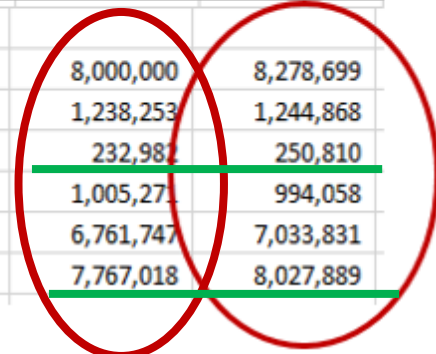
Revenue Projection Ten-Year Spreadsheet

FY 26 Revenue through FY 2034 – take from  and input on the FY 26 LTFM Ten-Year Expenditures Spreadsheet **Fund 01 Balance Sheet section.**



FY 26 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection						
1	9999 <= Type in School District Number					
2	ABC School					
3		Change only				
4		if requiring levy	Payable 2023			
5	Calculations for Ten Year Projection	Pay 24	adjustments	LLC Certification	Current Estimate	
6		LLC #	FY 2024	FY 2025	FY 2025	FY 2026
86	56 General Fund Portion of Revenue (non-grandfather districts)					
87	57 Total General Fund Revenue = (34) - (51)	491			6,785,000	8,000,000
88	58 General Fund Equalized Revenue = (43) - (52)	492			1,279,445	1,238,253
89	59 Total General Fund Aid = (46) - (53)	493			285,050	232,982
90	60 General Fund Equalized Levy = (58) * (41)	494			994,395	1,005,271
91	61 General Fund Unequalized levy = (57) - (58)	495			5,505,555	6,761,747
92	62 Total General Fund Levy = (60) + (61)	496			6,499,950	7,767,018

Revenue Spreadsheet FY 26-34	
\$232,041	\$700,808
\$7,767,018	\$8,027,889
\$232,982	\$250,810
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$7,531,233	\$7,000,000
\$700,808	\$1,979,507



2) 10-Year Revenues

FY 23 LTFM Revenue for District Share of Eligible Cooperatives/Intermediate/Other Projects

FY 26 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection					
Do not include on School's Revenue Pass-through Revenue Only					
Calculations for Ten Year Projection					
LLC #	Change only if requiring levy adjustments	Payable 2023 LLC Certification	Current Estimate		
	FY 2024	FY 2025	FY 2025	FY 2026	
30	Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	468	16,966,556	18,283,555	11,138,588
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	469	-	-	-
32	District LTFM Revenue (30) - (31)	470	16,966,556	18,283,555	11,138,588
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	471	14,264		
34	Grand Total LTFM Revenue (32) + (33)	472	16,980,820	18,283,555	11,138,588

LTFM Revenue
District Share of Eligible Coop/Intermediate Projects
"PASS THROUGH" Revenue

Contact:
Lonn Moe at (651) 582-8569
Lonn.Moe@state.mn.us

LTFM UFARS Code Review

Districts Levied - Flow Through to Cooperatives/Intermediates/Other

LTFM Flow Through Revenue from **School Districts** to **Cooperatives Intermediates/Other**

1. **The District** should code the revenue to Source Code 001, ***NO Finance Code***.
2. **The Co-op or Intermediate** should invoice the District for the portion owed the Co-op.
3. **The District** should code the Co-op or Intermediate invoice to Object Code 390, ***NO Finance Code***
4. **The Co-op or Intermediate** should code the revenue to Source Code 021 with an **LTFM Finance Code** and then code their expenditures to the appropriate **LTFM Finance Codes**.

LTFM Statutory Revenue and Reserves

Statutory Revenue/Reserve Requirements

Minnesota Statutes 2023, section 123B.595, subd. 5 and 12

Minnesota Statutes 2023, section 123B.595, subd. 5 and 12

Subdivision 12. Reserve Account. The portion of long-term facilities revenue not recognized under subdivision 5, paragraph (c) must be maintained in a reserve account within the general fund.

- **General Fund 01** in the Balance Sheet Account 467

Subdivision 5 (c). – Bond Authorization. The portion of revenue under this section for bonded debt must be recognized in the debt service fund.

- **Debt Service Fund – 07** for levied revenue for *principal and interest*. Use **Balance Sheet Account 464** – Restricted Fund Balance. This account may include other bonds. Track locally with sub-account (i.e. 07-464-01; 07-464-02, etc.)

LTFM Bond Sales and Other Revenues (Interest) – Fund 06 - 467

All LTFM Bond **sales/revenues (interest)** are coded to Fund 06 – 467 Bond Construction Fund. From beginning to end of project, use UFARS Program Code 867 for both project **revenues** and **expenditures**.

	Fund 06	2024 (base year)	2025	2026
68				
69	Beginning Fund Balance 06-467-XX	\$2,505,068	\$4,833,887	\$566,027
70	LTFM Fiscal Year Bonded Revenue	\$7,181,028	\$0	\$6,773,784
71	LTFM Fiscal Year Revenue Other	\$10,689	\$5,000	\$10,000
72	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0
73	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0
74	LTFM Transfer OUT if applicable (COVID-19) by End of Fiscal Year (06-30-20)	\$0	\$0	\$0
75	LTFM Estimated Fiscal Year Expenditures	\$4,862,898	\$4,272,860	\$6,985,028
76	Ending Fiscal Year Fund Balance 06-467-XX	\$4,833,887	\$566,027	\$364,783

Other Revenue
Example:
Earned Interest

Allowable LTFM Fund Transfers

Allowable LTFM Fund Transfers

Example - Allowable LTFM Fund Transfers

Allowable LTFM Fund Transfers – see “Transfer Guidance Tab”

Long-Term Facilities Maintenance (LTFM) Fund Transfers As of 05/2023									
PAY GO				Restricted Grid Codes					
Project Expenditures Fund	Project Description	Conclusion	Minnesota Statutes	Funds	Program Code(s)	Finance Codes	Object Code	Source Code	Journal Entry
A - Fund 01	Project(s) \$1 to \$1,999,999 per site/year for finance codes 358, 363 and 366 funded on a pay as you go basis. The project is completed with excess funds remaining.	No fund transfer required. MDE will adjust revenues based on the lesser of actual expenditures or approved costs.	123B.595 (reserve)		866	358, 363 and 366			No Entry Required
B - Fund 06	Project(s) \$2 million or more per site/year for Finance Codes 358, 363 and 366, funded on a pay as you go basis. The project is completed with excess funds remaining.	Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for \$2 million or more project/site/year. 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 01 - LTFM based on the lesser of final expenditures or approved costs.	123B.595 (reserve)	1 to 6 to 1	866 868	358, 363 and 366	910	649	Entry 1: Debit Expense 01-005-866-3XX-910-000 Credit Revenue 06-005-868-000-649-000 Correcting Entry to Return Funds: Debit Revenue 06-005-868-000-649-000 Credit Expense 01-005-866-3XX-910-000
E - Fund 06	Funding in Fund 01 has accumulated over time providing for a project \$2 million or more per site/year funded on a pay as you go basis. The project is completed with excess funds remaining.	Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for the projects (\$2 million or more per project/site/year). At the completion of the project any amount that was transferred in excess of final expenditures must be returned to Fund 01. MDE will adjust revenues in the General Fund 01 - LTFM based on the lesser of final expenditures or approved costs.	123B.595 (reserve)	1 to 6 to 1	865 868	Not including Finance Codes 358, 363 or 366	910	649	Entry 1 Debit Expense 01-005-865-3XX-910-000 Credit Revenue 06-005-868-000-649-000 Correcting Entry to Return Funds (Under \$2 Million) Debit Revenue 06-005-868-000-649-000 Credit Expense 01-005-865-3XX-910-000

Bonded Debt

LTFM Allowable Transfers from Fund 01/Fund 06

LTFM ALLOWABLE TRANSFERS:

Scenario:

- **Project is \$2,000,000 or more/project/site/year in Finance Codes 358, 363 and 366 and funded as PAYGO – LEVY CERTIFIED**
 - Transfer from Fund 01 to Fund 06 the amount of the payments for the \$2 million or more project/site/year *(or maybe PAYGO levy – larger schools)*.
 - **Excess funds remaining after \$2 million PAYGO project completion?** Funds must be returned/transferred from Fund 06 back to Fund 01. MDE will adjust revenues in the LTFM Fund 01 based on the lesser of final expenditures or approved costs.

LTFM Allowable Transfers from Fund 01/Fund 06

LTFM ALLOWABLE TRANSFERS:

Scenario: Deferred Maintenance Projects

- **Funding in Fund 01 has accumulated over time providing for a project over \$2 million per site/year (*not under \$2 million*)**
 - Transfer from Fund 01 to Fund 06 the amount of the payments for the \$2 million or more project/site/year
 - At project completion, excess remaining of revenue initially transferred to cover project **must be returned to LTFM Fund 01.**

LTFM Allowable Transfers from Fund 01 to Fund 06

LTFM ALLOWABLE TRANSFERS:

Scenario:

- Funding in Fund 01 has accumulated over time providing for a project over \$2 million per site/year *(not allowable under \$2 million)*

Fund Balance Section				
Fund 01				
Beginning Fund Balance 01-467-XX	\$0	\$0	\$0	\$0
LTFM Fiscal Year Revenue - Levy	\$3,985,360	\$3,906,820	\$5,454,621	\$6,696,598
LTFM Fiscal Year Revenue - AID if Applicable	\$0	\$0	\$0	\$0
LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0
LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0
LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$300,000	\$1,600,000
LTFM Transfer OUT if applicable - Special Legislation FY 20 and FY 21	\$0	\$0	\$0	\$0
LTFM Estimated Fiscal Year Expenditures	\$3,985,360	\$3,906,820	\$5,154,621	\$5,096,598
Ending Fiscal Year Fund Balance 01-467-XX	\$0	\$0	\$0	\$0
Fund 06				
Beginning Fund Balance 06-467-XX	\$3,340,884	\$26,244,075	\$14,497,895	\$19,629,516
LTFM Fiscal Year Bonded Revenue	\$29,055,183	\$0	\$15,305,000	\$0
LTFM Fiscal Year Revenue Other	\$26,392	\$0	\$0	\$0
LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$300,000	\$1,600,000
LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0
Other Transfers	\$54,997	\$0	\$0	\$0
LTFM Estimated Fiscal Year Expenditures	\$6,123,387	\$11,746,180	\$10,473,379	\$10,559,402
Ending Fiscal Year Fund Balance 06-467-XX	\$26,244,075	\$14,497,895	\$19,629,516	2022 Ending

Verify with School

LTFM Allowable Transfers from Fund 01/Fund 06

Question: Our school ***bonded*** for deferred maintenance and health and safety projects. Projects are completed. Are there options for remaining ***bonded*** dollars?

- Remainder may be used for similar Commissioner approved projects with school board resolution.
- Remainder may be used for any public use authorized by law with school board approval and voter approval.
- Remainder may be transferred to the Debt Service Fund 07 for servicing principle and interest payments.

Use of Bonded Proceeds (Minn. Stat. § 475.65)

Use of Bond Proceeds

2020 Minnesota Statutes

475.65 DELIVERY OF BONDS; USE OF PROCEEDS.

Upon payment to the treasurer of the purchase price by the successful bidder, the obligations shall be delivered, and the treasurer shall account for the receipt and disbursement of the proceeds thereof for the use named in the resolution or other instrument or instruments authorizing such obligations, in a separate fund or account in the official financial records of the municipality. Pending such use the proceeds may be invested and reinvested in accordance with law, and the income and gain therefrom shall be held as part of the proceeds and applied to such use or to the payment of the obligations and interest thereon or otherwise as provided in any city charter or any other law. The purchaser shall not be obligated to see to the application of the purchase price. When the use authorized is the acquisition or betterment of any land, easements, buildings, structures, machinery, or equipment, the proceeds may be used to pay all expenses, incurred and to be incurred, which are reasonably necessary and incidental to such acquisition or betterment, including, but without limitation, the cost of necessary professional planning studies to determine desirable locations, architectural, engineering, legal, financial advisory, and other professional services, printing and publication, and interest to accrue on the obligations prior to the anticipated date of commencement of the collection of taxes or special assessments to be levied or other funds pledged for the payment of the obligations and interest thereon. When the obligations are payable wholly from the income from a utility or other project, for the acquisition or betterment of which the obligations are issued, the proceeds may be used in part to establish a reserve as further security for the payment of such principal and interest when due. If the contemplated use be afterward abandoned, or if any balance of the proceeds of the obligations remains after the use is accomplished, or if the governing body determines that at least 85 percent of the cost of the use has been paid or finally determined and retains in the fund an amount sufficient to pay the estimated costs of completion, the remainder of the fund may be devoted to any other public use authorized by law, and approved by resolution adopted or vote taken in the manner required to authorize bonds for such new use and purpose. Any balance remaining after the improvement has been completed and paid for, unless devoted to a new use as herein authorized, shall become a part of the debt service fund of the municipality.

History: [\(1944\) RL s 786](#); [1949 c 682 s 15](#); [1967 c 481 s 4](#); [1969 c 183 s 1](#); [1976 c 324 s 12,26](#); [1983 c 365 s 3](#)

LTFM Ten-Year Plan Required Documentation (Continued)


Statement of Assurances
School Board Minutes/Resolution
Preliminary Bond Schedules

4. Statement of Assurances (SOA)

✓ **Ensure it is signed by Superintendent/Director**(Intermediate/Cooperative)

Certification of Statement of Assurances

A Statement of Assurances submitted by a single district must be signed by the district superintendent. A Statement of Assurances submitted by an intermediate school district or cooperative must be signed by the intermediate district superintendent or cooperative director.

Signature – <i>Must be signed</i> by Superintendent or Cooperative Unit Director:	Name – Superintendent or Cooperative Director (Please print)	Date:
	Sarah C. Miller	07/15/2024

3) Statement of Assurances (SOA)

Superintendent

LTFM – Statement of Assurances (Health & Safety Plan)

Question

- As a part of the Health and Safety (H&S)/LTFM plan, do districts need to have the Health and Safety Policy annually reviewed and approved by the board?

Answer

- No, requirement repealed in Minnesota Statutes but schools are ***required to implement H&S Program.***

Statement of Assurances Number 6:

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 [2022]). ***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.***


H&S Revenue may be used **ONLY** once for HVAC upgrades to ASHRA standards per project/site

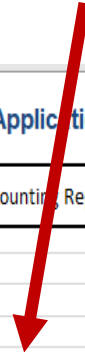
Certification of Statement of Assurances		
Signature – <i>Must be signed</i> by Superintendent or Cooperative Unit Director:	Name – Superintendent or Cooperative Director (Please print)	Date:
<i>Sarah C. Miller</i>	Sarah C. Miller	07/15/2024

1) 10-Year Expenditures

Example – LTFM Required 10-Year Plan Documentation “Category 1”

LTFM Ten-Year Spreadsheet – “Category 1” Health and Safety Plan must be maintained

		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 - 02478-09	
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2021, 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.		Enter Information		District Info.		Enter Information						
District Name:		ABC		Date:		7/15/2023						
District Number:		9999		Email:		DirectorofBusinessAffairs.com						
District Contact Name:		Director of Business Affairs										
Contact Phone #		(999) 999-9999										
Fiscal Year (FY) Ending June 30												
Expenditure Categories		2023 (base year)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
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	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
349	Other Hazardous Materials	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352	Environmental Health and Safety Management	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
358	Asbestos Removal and Encapsulation	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$1,000	\$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		\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



3. Approved School Board Minutes (**3 options available** – Extract of Minutes/Resolution of Minutes/Actual approved minutes – See LTFM Guide)

- ✓ **Ensure Selected option is Signed by the CLERK**

#1 MISSING
LTFM Documentation

LTFM School Board Resolution - Example

Long-Term Facilities Maintenance (LTFM)

School Board Resolution

EXAMPLE TEMPLATE (1)

If only a School Board Resolution (not an "Extract" of the minutes) is presented at the school board meeting approving the current fiscal year Long-Term Facilities plan, then only the school board clerk's signature is necessary (a notarization of the clerk's signature is not necessary in this case).

School Board Resolution

Adopting the School District's Long-Term Facilities Maintenance Plan

_____ (School District Name and Independent
School District Number (ISD))

School Board Meeting _____ (Date)

WHEREAS, to qualify for Long-Term Facilities Maintenance revenue, Minnesota Statutes, section 123B.595, subdivision 4 states a school district or intermediate district must annually adopt and approve a ten-year facilities plan by July 31 for commissioner approval.

WHEREAS, the school district has developed a ten-year Long-Term Facilities Maintenance plan consistent with this law.

THEREFORE, BE IT RESOLVED THAT, the School Board of Independent School District Number _____ (ISD #) approves the attached ten-year Long-Term Facilities plan for Fiscal Year (FY) _____ (insert applicable FY).

Disclaimer

"This template is optional for school board use and does not constitute legal advice. For legal advice on school board resolutions and long-term facilities maintenance statutes, please consult your school district's attorney."

(5)(b) Bond Schedule may be necessary

Example - LTFM Required 10-Year Plan Documentation

If both H&S and Deferred Maintenance bonds – two Preliminary bond schedules

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/10/2022	-	-	-	-	-
08/01/2022	-	-	176,817.92	176,817.92	-
02/01/2023	-	-	225,725.00	225,725.00	402,542.92
08/01/2023	-	-	225,725.00	225,725.00	-
02/01/2024	1,935,000.00	4.000%	225,725.00	2,160,725.00	2,386,450.00
08/01/2024	-	-	187,025.00	187,025.00	-
02/01/2025	1,930,000.00	4.000%	187,025.00	2,117,025.00	2,304,050.00
08/01/2025	-	-	148,425.00	148,425.00	-
02/01/2026	325,000.00	4.000%	148,425.00	473,425.00	621,850.00
08/01/2026	-	-	141,925.00	141,925.00	-
02/01/2027	415,000.00	4.000%	141,925.00	556,925.00	698,850.00
08/01/2027	-	-	133,625.00	133,625.00	-
02/01/2028	430,000.00	4.000%	133,625.00	563,625.00	697,250.00
08/01/2028	-	-	125,025.00	125,025.00	-
02/01/2029	445,000.00	4.000%	125,025.00	570,025.00	695,050.00
08/01/2029	-	-	116,125.00	116,125.00	-
02/01/2030	1,100,000.00	4.000%	116,125.00	1,216,125.00	1,332,250.00
08/01/2030	-	-	94,125.00	94,125.00	-
02/01/2031	1,170,000.00	2.000%	94,125.00	1,264,125.00	1,358,250.00
08/01/2031	-	-	82,425.00	82,425.00	-
02/01/2032	1,190,000.00	2.000%	82,425.00	1,272,425.00	1,354,850.00

RESOLUTION RELATING TO \$16,195,000 GENERAL OBLIGATION FACILITIES MAINTENANCE BONDS, SERIES 2022A; STATING OFFICIAL INTENT TO PROCEED WITH AND AUTHORIZING THE ISSUANCE AND SALE THEREOF AND PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the bonds referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said bonds; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 6th day of January, 2022.

**4) Board Minutes/
Intent Resolution**

Clerk

Need Both


School District Clerk

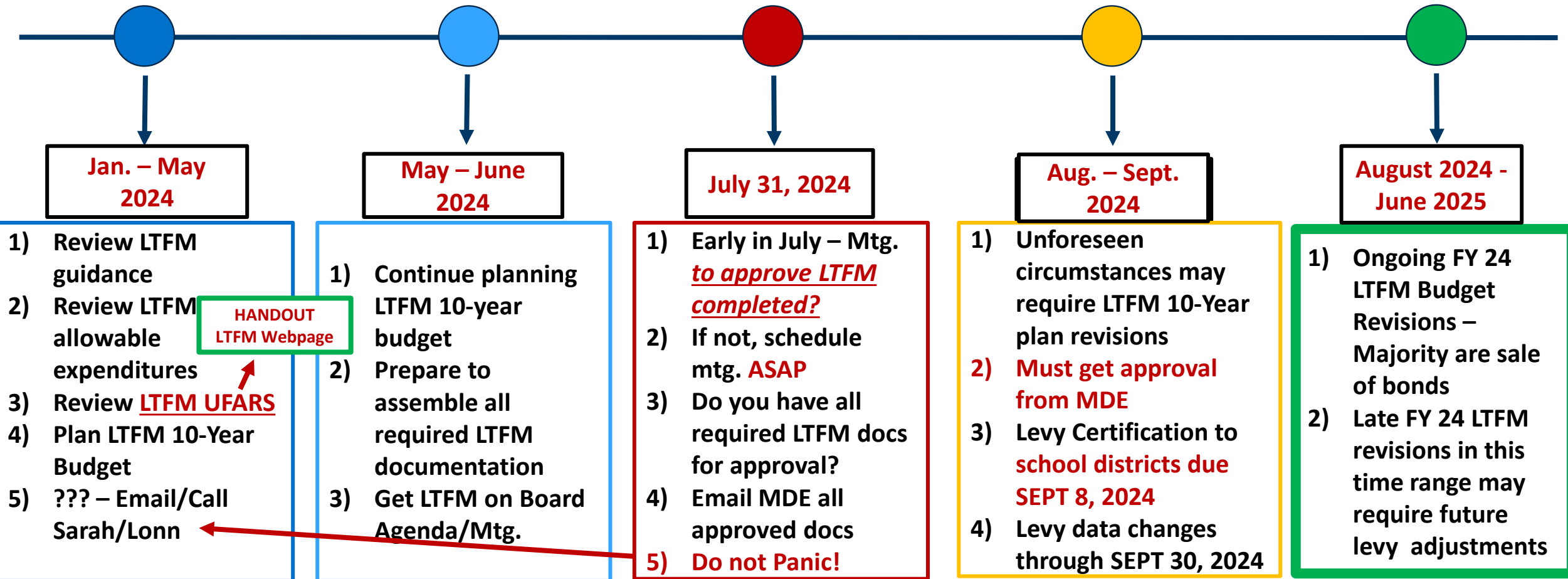
LTFM – Process for Submission to Commissioner – use MDE forms

REVIEW

- Costs of projects make up the **expenditure plan**. **Bond proceeds** spent on projects are included.
- LTFM Expenditure plan includes only Funds 01 and 06. **Do not include Fund 07 – Debt Service principal and interest payments.**
- The ten-year **revenue projection** provides planning options for funding and aid/levy amounts. Debt payments belong on the **revenue 10-year spreadsheet** since LTFM revenue pays the debt.
- Use ten-year expenditure and ten-year revenue in conjunction to summarize the plan and revise annually. **Spreadsheets reflect actual intentions.**

LTFM Process Timeline – Suggested Planning

LTFM Suggested Timeline to meet statutory deadline of July 31



Accessibility Questions Department of Labor and Industry (DLI)

Karen Gridley, ICC & MN Accessibility Specialist

Construction Code Rep. 2 | Construction Codes and Licensing

Minnesota Department of Labor and Industry

443 Lafayette Road N., St. Paul, MN 55155

Phone: (651) 284-5877 | Web: www.dli.mn.gov



State Fire Marshal Plan Review or Questions

State Fire Marshal Division

Attn: School District's State Fire Marshal Inspector

445 Minnesota St.

Suite 145

St. Paul, MN 5501-5145

Phone: (651) 201-7200

Fax: (651) 215-0525

TTYL: (651) 282-6555

Radon Contact Information

Minnesota Statutes, section 123B.571

Dan Tranter

Indoor Air Unit Supervisor

Minnesota Department of Health

daniel.tranter@state.mn.us

Or

651-201-4618

Radon Testing Plan information at MDH

www.health.state.mn.us/divs/eh/indoorair/schools/radonschool.html

- Currently, radon testing is not mandatory
- School Districts **may include radon testing** as a part of its ten-year LTFM plan under Minnesota Statute, section 123B.595. If included in an approved LTFM plan, ***the district shall conduct the testing according to the radon testing plan developed by the commissioners of health and education***
- See “Health and Safety Environmental Management Program Guidance” on the [MDE Health and Safety webpage](#) dated [06/16/16](#).

Minnesota Department of Health (MDH)

Anna Jeanne Schliep & Caroline Olstad

anna.schliep@state.mn.us

651-201-4667

caroline.olstad@state.mn.us

651-201-5317

Long-Term Facilities Maintenance - Contacts

LTFM Questions:

Allowed uses of LTFM revenue, process and timelines, LTFM expenditure projection spreadsheet, health and safety data base, LTFM UFARS coding, Facilities Age and Square Footage Reporting - adding new buildings or deleting buildings: contact Sarah C. Miller at sarah.c.miller@state.mn.us or (651)582-8370.

Revenue Projection spreadsheet, Levy Limitation and Certification report adjustments, LTFM aid entitlement and levy calculations, LTFM required debt: contact Lonnie Moe at lonn.moe@state.mn.us or (651) 582-8569.

Thank you!

Sarah C. Miller

Sarah.C.Miller@state.mn.us

651-582-8370