BEMIDJI AREA SCHOOLS
BEMIDJI, MINNESOTA

DATE: **JULY 21, 2025**
TO: **BOARD OF EDUCATION**
FROM: **ASHLEY EASTRIDGE, CPA, DIRECTOR OF BUSINESS SERVICES**
SUBJECT: **RESOLUTION RENEWING APPROVAL OF LTFM PLAN**

The Minnesota Department requires School Boards to annually approve a school district's long term facilities maintenance plan (LTFM Plan). This plan consists of three parts. There is a ten-year expenditure projection. There is a ten year Revenue projection. There is a statement of assurances.

All three parts of the LTFM Plan for the Bemidji School District are attached and a short description of each follows.

The ten year expense plan is derived by populating the various expense categories with projects from our ten year planning schedule. If at some time we decide to do a major project, we can modify the schedule accordingly.

The ten year revenue projection is derived by using current data, including enrollment and building ages and rolling them forward. If we have a large project that qualifies for additional funding (such as asbestos abatement) we can request additional levy authority by providing specific project data to the department for approval.

The Statement of Assurances is approved by the Board and signed by the Superintendent and indicates that we will spend the funds in accordance with the LTFM statutes for allowable spending.

The Bemidji School Board desires to approve its Long Term Facilities Maintenance Plan (LTFM Plan) for FY 2026-2027. Consistent with this desire, the Bemidji School District #31 Board of Education is offering the following Resolution.

___________________ introduced the following resolution and moved its adoption:

RESOLUTION TO APPROVE THE LTFM PLAN FOR THE BEMIDJI SCHOOL DISTRICT #31 FOR FY 2026-2027

______________________________, ISD #31 Board Member seconded the resolution in support approving the district’s LTFM Plan for FY 2026-2027.

Ayes: Nays: Abstain:

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA
COUNTY OF BELTRAMI

I, the undersigned, being the fully qualified and acting Clerk of the ISD #31 Board of Education hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the School Board of ISD #31, duly called and held at the date therein indicated, so far as such minutes relate to the adoption of a resolution approving the appointment of an independent financial advisor, and that said resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this _____ day of ________, 2025.

____
Clerk of the ISD #31 School Board

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 - 02478-11

Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2024, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.

District Info.	(REQUIRED) Enter Information	District Info.	(REQUIRED) Enter Information
District Name:	Bemidji	Date:	7/21/2025
District Number:	31	Email:	ashley_eastridge@isd31.net
District Contact Name:	Ashley Eastridge		
Contact Phone #	218-333-3100 ext. 31196		

Expenditure Categories		Fiscal Year (FY) Ending June 30										
		2025 (base year)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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	$32,877	$12,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
349	Other Hazardous Materials	$60,455	$120,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
352	Environmental Health and Safety Management	$190,105	$177,711	$184,711	$184,711	$184,711	$184,711	$184,711	$184,711	$184,711	$184,711	$184,711
358	Asbestos Removal and Encapsulation	$3,500	$15,000	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500
363	Fire Safety	$68,658	$30,000	$41,789	$41,789	$41,789	$41,789	$41,789	$41,789	$41,789	$41,789	$41,789
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects - Category (1)	$355,595	$354,711	$355,000	$355,000	$355,000	$355,000	$355,000	$355,000	$355,000	$355,000	$355,000
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue												
Finance Code	**Category (2)**											
358	Asbestos Removal and Encapsulation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363	Fire Safety	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151												
Finance Code	**Category 3 (a)**											
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Gender-Neutral Single-User Restrooms												
Finance/Course Codes	*Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025*											
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accessibility												
Finance Code	**Category (4)**											
367	Accessibility	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Accessibility Projects - Category (4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Deferred Capital Expenditures and Maintenance Projects												
Finance Code	**Category (5)**											
368	Building Envelope	$1,200	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
369	Building Hardware and Equipment	$10,303	$74,000	$74,000	$74,000	$74,000	$85,000	$85,000	$100,000	$100,000	$100,000	$100,000
370	Electrical	$3,797	$50,000	$50,000	$50,000	$50,000	$60,000	$60,000	$65,000	$65,000	$65,000	$65,000
379	Interior Surfaces	$199,426	$140,000	$140,000	$140,000	$140,000	$150,000	$160,000	$160,000	$160,000	$160,000	$160,000
380	Mechanical Systems	$78,425	$130,000	$130,000	$130,000	$130,000	$135,000	$135,000	$135,000	$135,000	$140,000	$140,000
381	Plumbing	$0	$56,000	$56,000	$56,000	$56,000	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000
382	Professional Services and Salary	$4,725	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
383	Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)	$0	$37,750	$50,000	$50,000	$300,000	$300,000	$300,000	$300,000	$300,000	$150,000	$500,000
384	Site Projects	$433,708	$265,000	$365,000	$365,000	$550,000	$550,000	$550,000	$550,000	$550,000	$550,000	$550,000
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$731,584	$772,750	$885,000	$885,000	$1,320,000	$1,360,000	$1,370,000	$1,390,000	$1,390,000	$1,245,000	$1,595,000
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year												
Finance Code	**Category (6)**			EFFECTIVE FY 2027								
383	Roofing Systems -pending 2025 Legislation and if passed effective FY 2027			$0	$135,000	$0	$0	$0	$0	$0	$0	$0
	Total Deferred Capital Expense and Maintenance - Category (6)	$0	$0	$0	$135,000	$0	$0	$0	$0	$0	$0	$0
	Total Annual 10-Year Plan Expenditures	$1,087,179	$1,202,461	$1,240,000	$1,375,000	$1,675,000	$1,715,000	$1,725,000	$1,745,000	$1,745,000	$1,600,000	$1,950,000

Fund Balance Section		FY 25 and 26 Revenue Projection Model Revenue		FY 27 Revenue Projection Model Ten-Year Spreadsheet								
	Fund 01	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Beginning Fund Balance 01-467-XX	$548,003	$810,161	$894,702	$976,007	$1,037,407	$1,203,374	$1,329,341	$1,445,308	$1,541,275	$1,637,242	$1,878,209
	LTFM Fiscal Year Revenue - Levy	$936,780	$913,314	$991,251	$1,092,138	$1,352,106	$1,363,991	$1,363,969	$1,363,971	$1,363,999	$1,363,979	$1,363,993
	LTFM Fiscal Year Revenue - AID if Applicable	$412,557	$373,688	$330,054	$344,262	$488,861	$476,976	$476,998	$476,996	$476,968	$476,988	$476,974
	LTFM Fiscal Year Revenue Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LEVY Page 10, Line 421	*LTFM Deduction for applicable Cooperative/Intermediate Member District Levy*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT if applicable - Special Legislation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Estimated Fiscal Year Expenditures	$1,087,179	$1,202,461	$1,240,000	$1,375,000	$1,675,000	$1,715,000	$1,725,000	$1,745,000	$1,745,000	$1,600,000	$1,950,000
	Ending Fiscal Year Fund Balance 01-467-XX	$810,161	$894,702	$976,007	$1,037,407	$1,203,374	$1,329,341	$1,445,308	$1,541,275	$1,637,242	$1,878,209	$1,769,176
	Fund 06											
	Beginning Fund Balance 06-467-XX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Bonded Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Other Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Estimated Fiscal Year Expenditures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

End of worksheet

FY 27 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

Revised 6/10/2025

31 <= Type in School District Number

BEMIDJI PUBLIC SCHOOL DISTRICT

	Calculations for Ten Year Projection	Pay 26 LLC #	Change only if requiring levy adjustments FY 2025	Payable 2025 LLC Certification FY 2026	Current Estimate FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
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		4,940.20	4,982.82	4,939.52	4,889.90	4,844.65	4,844.65	4,844.65	4,844.65	4,844.65	4,844.65	4,844.65
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)													
6b	Total Adjusted Pupil Units = (6) + (6a)				4,982.82	4,939.52	4,889.90	4,844.65	4,844.65	4,844.65	4,844.65	4,844.65	4,844.65	4,844.65
7	District average building age (uncapped)	401		34.11	34.12	35.12	36.12	37.12	38.12	39.12	40.12	41.12	42.12	43.12
8	Formula allowance			$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	402			0.97486	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	403		1,829,540	1,845,864	1,877,018	1,858,162	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
11	**Added revenue for Eligible H&S Projects > $100,000 / site**													
12	Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	701			-	-	-	-	-	-	-	-	-	-
13	Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	754			-	-	-	-	-	-	-	-	-	-
14	Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > $100,000 per site (1A)	700			-	-	-	-	-	-	-	-	-	-
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)	753			-	-	-	-	-	-	-	-	-	-
16a	Existing Net debt service for LTFM bonds for eligible new H&S projects > $100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab				-	-	-	-	-	-	-	-	-	-
16b	New debt service for LTFM bonds for eligible new H&S projects > $100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue				-	-	-	-	-	-	-	-	-	-
16r	New debt service for LTFM bonds for eligible new roofing projects > $100,000 / site				beginning FY27	-	-	-	-	-	-	-	-	-
17	Net debt service for LTFM bonds for eligible new H&S projects > $100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b) + (16r)				-	-	-	-	-	-	-	-	-	-
18	Pay as you go revenue for eligible new H&S projects > $100,000 / site (corresponds to Category 2 on the Expenditures spreadsheet)	405	-	-	-	-	-	-	-	-	-	-	-	-
18r	Pay as you go revenue for eligible new roofing projects > $100,000 / site (corresponds to Category 6 on the Expenditures spreadsheet)				beginning FY27	-	135,000	-	-	-	-	-	-	-
19	Total additional revenue for eligible projects >$100,000 / site (12) - (13) + (14) -(15) + (16a) + (16b) + (16r) + (18) +(18r)	406		-	-	-	135,000	-	-	-	-	-	-	-
	Added revenue for Pre-K remodeling (for VPK approvals only)													
20a	Net debt service for bonds approved for Pre-K remodeling	766			-	-	-	-	-	-	-	-	-	-
20b	Pay as you go for projects approved for Pre-K remodeling	407			-									
20c	Total Pre-K revenue				-	-	-	-	-	-	-	-	-	-
20d	**Total New Law Revenue (10) + (19) + (20c)**	408			1,845,864	1,877,018	1,993,162	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967

FY 27 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

Revised 6/10/2025

31 <= Type in School District Number

BEMIDJI PUBLIC SCHOOL DISTRICT

Calculations for Ten Year Projection

		Pay 26 LLC #	Change only if requiring levy adjustments FY 2025	Payable 2025 LLC Certification FY 2026	Current Estimate FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
	Old Formula revenue													
21	Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2027) (corresponds to Category 1 on the Expenditures spreadsheet)	409		-	-	-	-	-	-	-	-	-	-	-
22	Old formula alt facilities debt revenue (1A) - gross before debt excess	700			-	-	-	-	-	-	-	-	-	-
23	Debt Excess allocated to line 22				-	-	-	-	-	-	-	-	-	-
24	Old formula alt facilities debt revenue (1A) - debt excess	763			-	-	-	-	-	-	-	-	-	-
25	Old formula alt facilities net debt revenue (1B) = (12) - (13)	764			-	-	-	-	-	-	-	-	-	-
26	Old formula alt facilities pay as you go revenue (1A)	410	-		-	-	-	-	-	-	-	-	-	-
26b	Pay-as-you-go revenue for projects over $100,000 per site	411			-	-	135,000	-	-	-	-	-	-	-
27	Old formula alt facilities pay as you go revenue (1B) > $500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2027)	413			-	-	-	-	-	-	-	-	-	-
27a	LTFM ">100K per site" bonds	765			-	-	-	-	-	-	-	-	-	-
27b	LTFM "other" bonds for 1A hold harmless	767			-	-	-	-	-	-	-	-	-	-
28	Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * ($64 / formula allowance))	416			310,882	316,129	312,954	310,058	310,058	310,058	310,058	310,058	310,058	310,058
29	Total old formula revenue = (21)+(24)+(25)+(26)+(26b)+(27)+(27a)+(27b)+(28)	417		308,133	310,882	316,129	447,954	310,058	310,058	310,058	310,058	310,058	310,058	310,058
30	**Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]**	**418**		1,829,540	1,845,864	1,877,018	1,993,162	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
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	419		-	-	-	-	-	-	-	-	-	-	-
32	**District LTFM Revenue (30) - (31)**	**420**		1,829,540	1,845,864	1,877,018	1,993,162	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	421		-	-	-	-	-	-	-	-	-	-	-
34	**Grand Total LTFM Revenue (32) + (33)**	**422**		1,829,540	1,845,864	1,877,018	1,993,162	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
	Aid and Levy Shares of Total Revenue													
35	For ANTC & APU, three year prior date			2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
36	Three year prior Ag Modified ANTC	35		60,798,086	60,798,086	65,359,045	67,973,406	70,692,343	73,520,036	76,460,838	79,519,271	82,700,042	86,008,044	89,448,366
37	Three year prior Adjusted PU (New Weights)	54		5,129.47	5,129.48	5,042.95	5,046.54	4,982.82	4,939.52	4,939.52	4,939.52	4,939.52	4,939.52	4,939.52
38	ANTC / APU = (36) / (37)	424		11,852.70	11,852.69	12,960.48	13,469.31	14,187.22	14,884.04	15,479.41	16,098.58	16,742.53	17,412.23	18,108.72
39	State average ANTC / APU with ag value adjustment	425		13,579.10	13,579.10	13,765.66	14,420.42	15,209.99	15,818.00	16,451.00	17,109.00	17,793.00	18,505.00	19,245.00
40	Equalizing Factor = 123% of (39)	426		16,702.29	16,702.29	17,275.90	18,313.93	19,316.69	20,088.86	20,892.77	21,728.43	22,597.11	23,501.35	24,441.15
41	Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	427		70.96%	70.96%	75.02%	73.55%	73.45%	74.09%	74.09%	74.09%	74.09%	74.09%	74.09%
42	State (aid) share of Equalized Revenue (1 - (41))	428		29.04%	29.04%	24.98%	26.45%	26.55%	25.91%	25.91%	25.91%	25.91%	25.91%	25.91%
43	Equalized Revenue (lesser of (34) or (6) * (8))	423		1,829,540	1,845,864	1,877,018	1,858,162	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
44	Initial LTFM State Aid (42) * (43)	429		531,209	535,957	468,868	491,543	488,861	476,976	476,998	476,996	476,968	476,988	476,974
45	Old formula Grandfathered Alternative Facilities Aid	431		-	-	-	-	-	-	-	-	-	-	-
46	Total LTFM State Aid (Greater of (44) or (45))	432		531,209	535,957	468,868	491,543	488,861	476,976	476,998	476,996	476,968	476,988	476,974
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	435		1,298,330	1,309,908	1,408,149	1,501,619	1,352,106	1,363,991	1,363,969	1,363,971	1,363,999	1,363,979	1,363,993
48	**Debt Service Portion of Revenue (non-grandfather districts *)**													
49	Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)	763+764+765+766			-	-	-	-	-	-	-	-	-	-
50	Existing LTFM bonds excluding bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab	767			558,863	555,713	556,763	-	-	-	-	-	-	-
50b	New LTFM bonds excluding bonds on line 17 (principal + interest)*1.05				-	-	-	-	-	-	-	-	-	-
51	Total Debt Service Revenue = (49) + (50) + (50b)	768			558,863	555,713	556,763	-	-	-	-	-	-	-
52	Equalized debt Service Revenue (lesser of (43) or (51))	436			558,863	555,713	556,763	-	-	-	-	-	-	-
53	Debt Service Aid = (52) * (42)	438			162,269	138,814	147,281	-	-	-	-	-	-	-
54	Equalized Debt Service Levy = (52) - (53)	439			396,594	416,899	409,481	-	-	-	-	-	-	-
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	440			-	-	-	-	-	-	-	-	-	-
56	**General Fund Portion of Revenue (non-grandfather districts *)**													

FY 27 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

Revised 6/10/2025

31 <= Type in School District Number

BEMIDJI PUBLIC SCHOOL DISTRICT

	Calculations for Ten Year Projection	Pay 26 LLC #	Change only if requiring levy adjustments FY 2025	Payable 2025 LLC Certification FY 2026	Current Estimate FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
57	Total General Fund Revenue = (34) - (51) (includes coop levy, if any in line 33)	441			1,287,002	1,321,305	1,436,400	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
58	General Fund Equalized Revenue = (43) - (52)	442			1,287,002	1,321,305	1,301,400	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
59	Total General Fund Aid = (46) - (53)	443			373,688	330,054	344,262	488,861	476,976	476,998	476,996	476,968	476,988	476,974
60	General Fund Equalized Levy = (58) * (41)	444			913,314	991,251	957,138	1,352,106	1,363,991	1,363,969	1,363,971	1,363,999	1,363,979	1,363,993
61	General Fund Unequalized levy = (57) - (58)	445			-	-	135,000	-	-	-	-	-	-	-
62	Total General Fund Levy = (60) + (61)	446			913,314	991,251	1,092,138	1,352,106	1,363,991	1,363,969	1,363,971	1,363,999	1,363,979	1,363,993
48	**Debt Service Portion of Revenue (grandfather districts *)**													
	*** MPLS, Anoka, Bloomington, Robbinsdale, Rochester, St. Paul, Duluth**	763+764+ 765+766												
51	Total Debt Service Revenue = (49) + (50) + (50b)	768			558,863	555,713	556,763	-	-	-	-	-	-	-
52	Equalized debt Service Revenue (lesser of (43) or (51))	436			558,863	555,713	556,763	-	-	-	-	-	-	-
53	Debt Service Aid = (52) * (42)	438			535,957	468,868	491,543	-	-	-	-	-	-	-
54	Equalized Debt Service Levy = (52) - (53)	439			22,906	86,844	65,219	-	-	-	-	-	-	-
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	440			-	-	-	-	-	-	-	-	-	-
56	**General Fund Portion of Revenue (grandfather districts *)**													
57	Total General Fund Revenue = (34) - (51) (includes coop levy, if any in line 33)	441			1,287,002	1,321,305	1,436,400	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
58	General Fund Equalized Revenue = (43) - (52)	442			1,287,002	1,321,305	1,301,400	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967	1,840,967
59	Total General Fund Aid = (46) - (53)	443			-	-	-	488,861	476,976	476,998	476,996	476,968	476,988	476,974
60	General Fund Equalized Levy = (58) * (41)	444			1,287,002	1,321,305	1,301,400	1,352,106	1,363,991	1,363,969	1,363,971	1,363,999	1,363,979	1,363,993
61	General Fund Unequalized levy = (57) - (58)	445			-	-	135,000	-	-	-	-	-	-	-
62	Total General Fund Levy = (60) + (61)	446			1,287,002	1,321,305	1,436,400	1,352,106	1,363,991	1,363,969	1,363,971	1,363,999	1,363,979	1,363,993

Notes:

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

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

Fiscal Year (FY) 2027 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

ED-02477-011
Due: July 31, 2025

General Information: Minnesota school districts, intermediate school districts, cooperative districts, joint powers applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2024, section 123B.595 must annually complete the Application for Long-Term Facilities Maintenance Revenue – Statement of Assurances (ED-02477). The application must be submitted to the Minnesota Department of Education (MDE) by July 31, 2025. Submit to Sarah C. Miller (MDE.Facilities@state.mn.us) along with other required LTFM documentation. **Do not mail a hard copy. Please email this form with other required documentation.**

Identification Information

Name of District, Intermediate/Cooperative/Joint Powers	District Number and Type:	Date Submitted:
ISD #31 Bemidji Area Schools	0031-01	07/21/2025

Statement of Assurances

1. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety data submission system are for allowed health and safety uses under Minnesota Statutes 2024, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2024, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety System are for uses prohibited under Minnesota Statutes 2024, section 123B.595, subd. 11.
2. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for allowed uses under Minnesota Statutes 2024, section 123B.595, subd. 10, paragraph (a), clauses (1) and (2) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for uses prohibited under Minnesota Statutes 2024, section 123B.595, subd. 11.
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2027 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2024, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2024, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2024, section 123B.595, subd. 11.
4. All actual expenditures to be reported in UFARS for FY 2027 under Finance Codes 367, 368, 369, 370, 379, 380, 381, 382, 383 and 384 for Accessibility and Deferred Maintenance will be for allowed uses under Minnesota Statutes 2024, section 123B.595, subd. 10, paragraph (a), clauses (1), (2) and (4) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2024, section 123B.595, subd. 11. ***Effective FY 2025 and if applicable, provisions for a gender-neutral, single-user restroom are included in The LTFM plan (Finance Code 384 must be used with Course Code 684).***
5. The district will maintain a description of each project funded with long-term facilities maintenance revenue that will provide enough detail for an auditor to determine the cost of the project and if the work qualifies for revenue (Minn. Stat. 127A.41, subd. 3[2024]).
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 [2024]). ***The district's ten-year plan does not include a request for a second-time project cost for: (1) replacement of an existing mechanical ventilation system to the current Minnesota State Mechanical Code/American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) guidelines; or, (2) to provide a level of approximately 15 Cubic Feet per Minute (CFM) per person.***

Certification of Statement of Assurances

Signature – ***Must be signed*** by Superintendent or Cooperative Unit Director:	Name – Superintendent or Cooperative Director (Please print)	Date:
	Jeremy Olson	07/21/2025