# Board Meeting

Tuesday, July 15, 2025 6:30 AM
Conference Room, 23130 345th St SE, Erskine, MN 56535

1. **Call to order by Chairperson_____ at _____**
1. Pledge of Allegiance
2. Welcome
3. Roll Call
2. **Approval of Agenda as presented or amended**
3. **Open Forum**

   **This is an opportunity for members in the audience to share a thought or idea with the board. Please limit comments to under 3 minutes**

   ***As per Minnesota Statute, items of private data or personnel issues will not be allowed to be presented or deliberated. Visitors with employee issues will be encouraged to proceed via use of School Policies dealing with complaints.***
4. **Acknowledgements - Students/Staff/Personnel**
5. **Infomational Reports**
1. Dean of Students/Activities Director Report
2. Operating Referendum Information - Rapp Strategies
6. **Financial - Auditors for the Month of July - Carlson and Huschle**
1. Approve payment of bills - District checks #51799-51867 in the amount of $255,855.94; Activity checks #20059-20061 in the amount of $2,020.59; Wire payments in the amount of $184, 211.74; and MSDLAF Transfers - Redemptions $485,000 and MSDLAF Transfers - Purchases $585,000
2. Finance Officers Report
7. **Written Reports/Updates**
1. Superintendent Report
2. School Board Committee Reports
1. Building & Grounds
3. Principal/Community Education/Title Grant Coordinator's Report
8. **Consent Agenda Business**
1. Approve Minutes of the regular meeting held June 17, 2025.
2. Accept Donations - No donations for this month
3. Designate Location of Meetings (See attachment A)
4. Designate Official Posting Place for Board Meetings (See attachment A)
5. Designate Official Depositories (See attachment A)
6. Designate Official Newspaper (See attachment A)
7. Designation for back-up duties of Clerk and Treasurer (See attachment A)
8. Establish the reimbursable mileage rate (See attachment A)
9. Award bid for Fuel to Win-E-Mac Travel Center
10. Award bid for Snow Removal to Fortman Grading
11. Award bid for Bread to Pan O'Gold
12. Award bid for Milk to Prairie Farms/Woodbury
9. **Action Items**
1. Establish Activity Gate Prices and Activity Pass Prices for 2025-26 (A)
2. Establish the Student Participation Fee Information for 2025-26 (A)
3. Establish Activity Workers Rate of Pay for 2025-26 (A)

4. Establish Schedule of Fees for Student and Adult meals (breakfast & lunch) for the 2025-26 school year (A)

5. Establish Transportation Chargeback Mileage Rates (A)
6. Establish Rates of Pay for Community Education Classes, Extended School Year/Summer Tutoring, Curriculum Writing, Substitute Pay, Special Education, Drivers Ed Classroom and Behind the Wheel (A)

7. Establish Board Salary Schedule (A)
8. Establish Board Meeting Schedule (A)
9. Approve hiring Jeffrey Burvee as a 1.0 FTE Elementary Teacher (A)
10. Approve the Football Coaches for 2025 -
Head - Aaron Cook
Asst - Ryan Breitbach
Asst - Erik Hamre
JH - Jason Svalen
Volunteer - Jason Carlson
Volunteer - Gavin Haskett
11. Approve the Volleyball Coaches for 2025 -
Head - Lynette Kaster
Asst - Kelsi Gunufson
Asst - Mariah Christian
JH - Melissa Smeby
12. Approve the following advisors for 2025-26 -

**Football Cheerleader Advisor -**TBD
**Student Council Advisor -** TBD
**Yearbook Advisor and Junior Class Advisor -**Vondria Winter

**Senior Class Advisor -**TBD

**Knowledge Bowl Advisor -** Jesse Hickman

**Activities Director -** Brady Langemo

**Extra-Curricular Choir -** Charity Salmonson

**Extra-Curricular Band -** Amanda Shultz

**One Act Play -** Andrew Hanson

**All School Play -**Andrew Hanson

**Robotics** Nate Johnson
Brady Langemo – Assistant

**Minnesota Honor Society -** John Eckman

**Winter Cheerleading Advisor -**Mandy Davis

13. Approve the FY27 Long Term Facilities Maintenance Plan (A)
14. Approve the resolution accepting gifts/donations for the student activity fund for the 2024-25 school year (R)
10. **Set Meeting Dates and Times - August 19th, 2025 - Conference Room, 6:30 AM**
11. **Adjourn**

**Activities Director's Report**

**July 2025**

Coaches

- I recommend approving all coaches for the fall sports seasons
- We have an open football cheer advisor position that I am hoping to fill this week

Fall Sports

- Football and Volleyball practices will begin on Monday, August 11.
- Varsity Football and Volleyball schedules have been finalized and both will be online shortly
    - JH schedules and JV football still awaiting a few confirmations
    - Will once again host a JH VB tourney (10/4)
- Homecoming week is 10/6-10/10

Other

- Gym Floor – The floor will be waxed the first week of August.
- 25-26 Parent/Athlete Registration Meeting & guest speaker on 7/28.
    - Information will be social media, on our website, in the Erskine Echo, and on the radio
- Activities handbook will be updated and submitted for approval in August

# WIN-E-MAC SCHOOL DISTRICT

**AARON COOK, SUPERINTENDENT**

www.wemschools.org

Phone: (218)563-2900

23130 345th Street SE
Erskine, MN 56535
Carl Dugstad, Principal

DISTRICT FAX: (218)563-2107
H.S./ELEM. FAX: (218)563-2902


July 11, 2025

Superintendent Report

July 2025 School Board Meeting

1. LTFM Plan
    a. Needs to be submitted yearly by July 31
    b. Building and ground committee met to approve plan
        i. Projected Revenues
        ii. Expenditure Plan

2. Potential Operating Referendum
    a. Follow up from Rapp Presentation
    b. Need for special meeting in late July
        i. Need to submit documents by mid August

Principal's Report
7/9/2025

- I am getting settled in. I am glad to be here and am thankful for the opportunity. Everyone that has stopped in to meet me has made me feel welcome. The boys basketball team has made my son feel welcome as well.

We are working on:

- Interviewing, hiring, and settling on a contract with an elementary teacher. Our pool of candidates was very strong.
- We are working on creating the programming for the new ADSIS program to help our struggling readers get back on track.
- I am catching up on all the READ Act planning that happened over the last year and I think we have a good plan moving forward.
- Handbook changes-so far the only big change is we are going to have no phones for the junior high students throughout the day.
- I am attending all the webinars, etc. I am learning how to use Capti-which is a dyslexia screener we will have to use in the future.

Carl Dugstad
Principal
Win-E-Mac School

Minutes of School Board Meeting
Win-E-Mac School District 2609
Tuesday, June 17, 2025
6:30 A.M. – Conference Room

Chairperson Tyler Brekken called the meeting to order. Members were present: Brekken, Carlson, Huschle, Rock, Sander, Schow and Swanson.

Audience members present were: Aaron Cook, Kelsi Gunufson, Rob Hole, Terri Kaupang, Brady Langemo, Tracy McGlynn, Augusta Maruska, and Kristi Plante

Approval of Agenda as presented. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

Brady Langemo gave the Activities Director report - Spring Sports - All Spring Sports have been completed. Baseball finished with a record of 17-6 and were the Section Runner-Up; Softball finished with a record of 16-6 and were the Section Runner-Up; Mihael Mametieff competed at the Section Track & Field Meet (Triple Jump), Macie Haskett, Ustina Mametieff, Shelby Mandt, & Joy Neubert competed in the 4x200 Relay, and Joy Neubert & Macie Haskett also competed in the 400m. Congratulations to all who qualified and competed. Joe Courneya advanced to the Section Golf Meet; Trap - 5 shooters attended the State Trap Shooting Championship in Alexandria - Hudson Smeby, Brayden Sander, Hunter Westcott, Cora Earls, & Max Rue. Team & Individual awards were earned (Brad can give an accurate update) Congratulations to all the following award winners - All Conference Baseball PTP – Braylon Hamre, Bergen Howard, and Owen Strom. MVP - Braylon Hamre and Coach of the Year - Ryan Breitbach. All Conference Baseball NW-Diamond - Braylon Hamre, Bergen Howard, Owen Strom - Pitcher of the Year - Braylon Hamre; All-Section Baseball - Braylon Hamre, Bergen Howard, Owen Strom, Kolten Schow. All Conference Softball PTP – Paige Breitbach, Lexi Mahlen, Madison Bailie & Honorable Mention to Clara Kolden, and Alyssa Anderson.
▪ MVP - Lexi Mahlen; Coach of the Year - Mikaela Goodwin; All-Section Softball- Lexi Mahlen, Paige Breitbach, Madison Bailie; All-Conference Golf PTP - Joe Courneya
o All-Conference Track: Macie Haskett, Ustina Mametieff, Joy Neubert, Caralina Janisch (4x200 Relay) & Honorable Mention Mihael Mametieff (Triple Jump), Macie Haskett (Triple Jump & 400m), Ustina Mametieff (100mH, 300mH), Caralina Janisch (Long Jump)Pam Solia (Discus). Summer - Summer Waiver period is underway - No Contact 4th of July Week; Waiver Ends 7/31. The gym will be waxed and closed the first weeks in August. 2025-2026 Sports Parents Meeting is scheduled from 7/28 with speaker Greg Berge. Online sports registration is being updated as rSchools registration was bought out by Arbiter.

Financial Auditors for the month of June - Brekken and Sander. Approve payment of bills for district checks #51695-51798 in the amount of $221,765.18; Activity Checks #20050-20068 in the amount of $14,102.37; Wire Payments in the amount of #311,957.70 and MSDLAF Transfers-Redemptions in the amount of $600,000. This motion, made by Tyler Brekken and seconded by Brad Sander, Carried.

Tracy McGlynn gave the Finance Officers report - Enrollment - Final enrollment for the year was 444 K-12 (prior year 429). After averaging the annual enrollment, we have a K-12 enrollment of 442.30, along with 3 EC students and 13.62 VPK students. Budget - 24-25 Final Budget: At this meeting you will be asked to approve the 2024-25 Final Budget. A full budget was provided to you. There is a projected decrease of $(387,411) across all funds. The general fund has a projected decrease of $(440,177). Food Service and Community Service have small projected increases this year. The General fund balance projects to be $1,640,626. 25-26 Original Budget: You will be asked to approve the original 25-26 budget at this meeting. The current budget projects a loss of $(351,179) overall, with a loss of $(328,464) in the General Fund. Budget Assumptions – ▪ 432 K-12 Students, 3 EC Students, 15 VPK Students, 6 Extended Time; 2.0% total increase on unsettled teacher contracts; 4.5% increase on total ESP contracts; TRA stays at 9.5% - TRA went to 9.81%; 2.74% levy formula increase; iPad Lease. Other - After this meeting we will be opening all the following for bids: Snow Removal, Bread, Milk, and Fuel. We don't legally need to bid for milk or bread but will continue to do so. Severance – To comply with GASB 54 we are required to get board approval to commit funds each year. We would like to set aside severance amounts at this point in the amount of $100,000 as in previous years.

Aaron Cook gave the Superintendent's report - Legislative Update - Special Session Completed b. Updates for Education - 60/30 for Pension Plan - 60 years old w/30 years experience. ADSIS - Our application for ADSIS programming was approved for the 25-26 school year - Application included 1 teacher and 2 paraprofessionals. Will look to move an internal teacher into the role, and will need board discussion on if we look to hire to replace. IOWA Resolution - annual renewal for MDE. MSBA Odd Year Election Training - Kristi and I have both registered for this training for a potential referendum this fall. Non-building referendum.

The Principal's report was given by Aaron Cook - I have completed our WEM Local Literacy Plan and reported the required scores for K-3 students. We have been awarded ADSIS funding for 2025-2028. I have completed the necessary amendments required by our grant scorers. Annual reports will be necessary moving forward. This will allow us to have an Intervention Teacher and two paraprofessionals. Our schools DIRS reporting for the school year is complete. 2025-2026 OCHS registration for 10th, 11th, and 12th grade WEM students is completed. Our initial Title I, II, and IV applications are complete. We have interviewed and hired a high school

special education teacher, Becky Holter.  Thank you for the opportunity to lead this amazing school. I will forever be grateful.

**Thank you to Mr. Reierson for your dedication over the past year.  Good luck in your new endeavor and we wish you well.**

Approve Minutes of the regular meeting held May 20, 2025: Accept Donations; Approve memberships in MSBA, MASA, MREA, Region 1, Northwest Service Cooperative and Minnesota Cooperative Purchasing Venture; Approve Committing Fund for Severance; and Approve the 2025-26 NCTC College in the High School MOU. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

Approve the summer program employees - Chrissy Munter; Sarah English; Carlie Munter; Dovlyn Moody; Lauren Moody; and  Heidi Strom. This motion, made by Jackie Huschle and seconded by Amanda Schow, Carried.

Approve hiring Solomonia Martushoff as a paraprofessional for the 25-26 school year. This motion, made by Brad Sander and seconded by Megan Rock, Carried.

Approve hiring Brenda Helgren for part time special education services. This motion, made by Megan Rock and seconded by Brad Sander, Carried.

Approve the final 24-25 budget. This motion, made by Jackie Huschle and seconded by Davin Swanson, Carried.

Approve the original 25-26 budget. This motion, made by Brad Sander and seconded by Tyler Brekken, Carried.

Designate Tracy McGlynn, Financial Officer, as the Business Administrator with the Authority to make electronic fund transfers, deposits, withdrawals, and all bank transactions for ISD 2609. This motion, made by Megan Rock and seconded by Brad Sander, Carried.

Approve Tracy McGlynn and Aaron Cook giving them the ability to make fund Transfers that meet Minnesota Laws 2020, Chapter 116. This motion, made by Jackie Huschle and seconded by Amanda Schow, Carried.

Approve the Designation of Aaron Cook as the Identified Official with Authority. This motion, made by Brad Sander and seconded by Nicki Carlson, Carried.

Approve posting for a 1.0 FTE elementary teacher. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried

**Set Meeting Dates and Times - July 15th, 2025 - 6:30 AM in the Conference Room**

Adjourn at 7:22 A.M. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

Attachment A – July 15, 2025, Board Meeting

Official Board Designations

Designation of Location of Meetings

- School Conference Room

Designation of Official Posting Places for Board Meetings

- School Business Office
- School Teacher Work Room

Designation of Official Depositories

- American State Bank of Erskine
- First National Bank of McIntosh
- Minnesota School District Liquid Asset Fund
- Ultima Bank Minnesota of Winger

Designation of Official Newspaper

- Erskine Echo

Appointment of School District Attorney

- Knutson, Flynn and Dean
- Rupp, Anderson, Squires and Walspurger, PA
- Pemberton Law Firm

Designation of Aaron Cook, Superintendent, to assume the back-up duties of Clerk and Treasurer

Establish the reimbursable mileage rate

- Current IRS Mileage Rate

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# *Gate Prices and Activity Passes*
# *2025-26*

| | **2025-2026** |
|---|---|
| **Gate Prices**: | |
| Adults | $7.00 |
| Students | FREE |
| Senior Citizens (65+) | $5.00 |
| **Activity Passes:** Can be purchased by citizens in the School District. | |
| Adult (All Year) | $105.00 |
| High School (All Year) | FREE |
| Elementary (All Year) | FREE |
| School Staff (All Year) | FREE |
| Senior Citizen (65+ All Year) | $75.00 |
| Family (Living in the household) (All Year) | $195.00 |
| With Participation Fee (All Year) | FREE |
| **Punch Cards:** Punch card can be used ONLY for local home events | |
| Adult (10 events) | $65.00 |
| Student (10 events) | FREE |
| School Staff (10 events) | FREE |
| Senior Citizen (10 events) | $45.00 |
| **Activity Participation Fee**: | |
| Knowledge Bowl, All-School Play, One-Act Play, Robotics, E-Sports | $25.00 ea. |
| All Other Activities: | |
| Fee per Activity (Jr High) | $45.00 |
| Fee per Activity (Sr High) | $65.00 |
| Family Maximum Participation Fee | $225.00 |

Activity Passes and Punch Cards **WILL NOT** be honored at subsection, section play, or tournament play.

# *Participation Fee Information*
# *2025-26*

**District #2609 Participation Fee Policy**

A participation fee is charged for transportation and use of equipment which is supplied by the District for the Co-Curricular programs. The purpose of the fee is to reduce the direct cost of programs and increase their continuation for the benefit of the students.

**Who Is Required To Pay The Fee**

All students who participate in District #2609 Activities programs must pay the fee. The fee policy will be distributed through the eligibility packet provided for each student grades 7-12.

- Rate to be paid is **$45.00 for Jr. High and $65.00 for Senior High per activity** using the guidelines below (except as noted below for All-School Play, One-Act Play, E-Sports and Knowledge Bowl which has a $25.00 fee).
- Families will be required to pay no more than **$225.00 per year** regardless of the number of children participating in the program.
- Fees **may be reduced/waived** due to financial conditions or reduced/waived in cases of undue hardship.

**7th –12th Grade**

$45.00 for 7-8 grades, $65.00 for 9-12, not to exceed $225.00 per family. These activities have a fee:

| Fall | Winter | Spring |
|---|---|---|
| Football | Basketball | Baseball |
| Volleyball | Cheerleading | Golf |
| Cheerleading | Wrestling | Softball |
| All-School Play ($25) | One-Act Play ($25) | Track |
| | Knowledge Bowl ($25) | |
| | Robotics ($25) | |
| | E-Sports ($25) | |

**Student Name:** _____

**Grade Level:** _____ **Total**

| | | | | |
|---|---|---|---|---|
| ***Fall Event:*** | **Football** | **Volleyball** | **Cheerleading** | **$_____** |
| | **All-School Play ($25)** | | | |
| ***Winter Event:*** | **Basketball** | **Cheerleading** | **Wrestling** | **$_____** |
| | **Knowledge Bowl ($25)** | **Robotics ($25)** | **One-Act Play ($25)** | |
| | **E-Sports ($25)** | | | |
| ***Spring Event:*** | **Baseball** | **Golf** | **Softball** | **$_____** |
| | **Track** | | | |

**Total $** _____

**Check# Pd.** _____

Board Approved 7/15/2025

Application for Participation Fee Waiver based upon Household Income
Using the following chart, parents should determine if their son/daughter needs to pay a Participation Fee. If your total family income is less than the chart below, list the names of your children, sign and return to: Win-E-Mac School, Business Manager, 23130 345th Street, Erskine, MN 56535. *This form is confidential.* Additional information may be required to verify total family income.

**Maximum Total Income**

| Household size | $ Per Year | $ Per Month | $ Twice Per Month | $ Per 2 Weeks | $ Per Week |
|---|---|---|---|---|---|
| 1 | 28,953 | 2,413 | 1,207 | 1,114 | 557 |
| 2 | 39,128 | 3,261 | 1,631 | 1,505 | 753 |
| 3 | 49,303 | 4,109 | 2,055 | 1,897 | 949 |
| 4 | 59,478 | 4,957 | 2,479 | 2,288 | 1,144 |
| 5 | 69,653 | 5,805 | 2,903 | 2,679 | 1,340 |
| 6 | 79,828 | 6,653 | 3,327 | 3,071 | 1,536 |
| 7 | 90,003 | 7,501 | 3,751 | 3,462 | 1,731 |
| 8 | 100,178 | 8,349 | 4,175 | 3,853 | 1,927 |
| Add for each additional person | 10,175 | 848 | 424 | 392 | 196 |

***Name and grade* of children involved in activities for consideration for Participation Fee Waiver**:

Name Grade

1. _____/_____
2. _____/_____
3. _____/_____
4. _____/_____

To the best of my knowledge the above information accurately reflects my request for Participation Fee Waiver.

Other Circumstances that I request be considered for Waiver of Participation Fees:

Parent's Name(s): _____

Signed_____ Date_____
(Parent/Guardian)

**Please turn this form into the Business Office** **Date turned into the school _____**

---

***For Administration and Student Activities Office only***
Request for waiver of Participation Fee is: _____approved _____denied
Comments:

Date _____

Board Approved 7/15/2025

# *Activity Worker's Rate of Pay*
# *2025-26*

| | | | **2025-26+** |
|---|---|---|---|
| **Referee** | | | |
| | 7 | | $30 |
| (VB, FB, BB, | 8 | | $30 |
| Baseball, Softball) | 9 | | $45 |
| Football & Baseball | JV | | $50 |
| | JV (Baseball if one umpire) | | $55 |
| **Keeping Book** | | | |
| | 7 | | Volunteer |
| (VB, FB, BB, | 8 | | Volunteer |
| Baseball, Softball) | 9 | | Volunteer |
| | JV | Official Home Book ONLY (VB, BB only) | $23 |
| | V | Official Home & Away Book | $25 |
| **Keeping Clock/ Shot Clock** | | | |
| | 7 | | Volunteer |
| (VB, FB, BB, | 8 | | Volunteer |
| Baseball, Softball) | 9 | | $25 |
| | JV | | $25 |
| | V | | $30 |
| **Line Judges** | Volleyball Varsity | | $25 |
| | Volleyball Junior Varsity | | $15 |
| **Ticket Takers** | Varsity Events | | $25/event |
| **Chain Gang** | Junior High | | Volunteer |
| | Junior Varsity | | Volunteer |
| | Varsity Football | | $27 |
| **Announcer** | Varsity Football | | $25 |
| | Varsity Boys Basketball | | $25 |
| | Varsity Girls Basketball | | $25 |
| | Varsity Baseball | | $25 |
| | Varsity Volleyball | | $25 |
| **Video Taping** | Varsity Only | | $15 |
| **Light/Sound Board Operator** | Band/Choir/Theater | | $35/event |

**Site Supervisor** (In the absence of the Athletic Director)

| | |
|---|---|
| Football (Varsity) | $55 |
| Volleyball (JV, Varsity) | $55 |
| Basketball (JV, Varsity) | $55 |
| Baseball (Varsity) | $55 |
| Softball (Varsity) | $55 |

Board Approved 7/15/2025

# SCHEDULE OF FEES FOR 2025-26

## STUDENT AND ADULT MEALS

| | HOT LUNCH | BREAKFAST |
|---|---|---|
| Elementary | FREE | FREE |
| High School | FREE | FREE |
| Adult | $5.00 | $2.85 |
| Second Meal | $5.00 | $2.85 |

### Ala Carte Items

| | |
|---|---|
| Milk, Chips, Fruit, Salad or Dessert | $1.00 each |
| Main Entrée only, Wrap, Sandwich or Soup | $2.00 each |
| Rolls or Juice | $1.25 each |

## SEASON ACTIVITY TICKETS

Season activity tickets for athletic events may be purchased in the District Office or at the gate of any athletic event. **Season tickets & punch cards are only good for games during the regular season and are not good for special tournaments or state tournament games.** Prices are as follows.

### Activity Passes

| | |
|---|---|
| Elementary (K-6) | FREE |
| High School Students (7-12) | FREE |
| Student with Participation Fee | FREE |
| School Staff | FREE |
| Adult | $105.00 |
| Senior Citizen (65+) | $75.00 |
| Family | $195.00 |

### Punch Cards

| | |
|---|---|
| Adult (10 Events) | $65.00 |
| Student (10 Events) | FREE |
| School Staff (10 Events) | FREE |
| Senior Citizen (10 Events) | $45.00 |

### Regular Admission Price

| | |
|---|---|
| Adults | $7.00 |
| Students | FREE |
| Senior Citizen | $5.00 |

## SCHOOL READINESS

Students attending the School Readiness Program will be charged the following rates. (Students who do not qualify for VPK)

| | |
|---|---|
| 1 Day/Week | $75.00 per Quarter |
| 2 Days/Week | $150.00 per Quarter |

## BEHIND THE WHEEL

| | |
|---|---|
| Win-E-Mac Enrolled Students | $220.00 |
| Non-Enrolled Students | $270.00 |
| Missed Session Fee | $50.00 |

## DRIVERS ED CLASSROOM

| | |
|---|---|
| Win-E-Mac Enrolled Students | $120.00 |
| Non-Enrolled Students | $170.00 |

## COPYING, FAX AND PRINTING FEES

A copy fee of $0.25 per page will be charged for personal use of the fax, copier or color laser printer or for persons requesting copies of public data. An additional fee may be charged and billed in 15-minute increments for searching for and retrieving government data, including the cost of employee time, making, certifying and compiling the information. Every effort will be made to gather the requested material within 10 business days. Fax material will be charged at a rate of $0.25 per page whether in-coming or out-going.

Board Adopted 7/15/25

WIN-E-MAC SCHOOL DISTRICT 2609
TRANSPORTATION MILEAGE RATES
2025-26 School Year

| | CURRENT | PROPOSED |
|---|---|---|
| Bus with driver | $3.35 per mile | no change |
| Suburban | $1.05 per mile | no change |
| Car | $.80 per mile | no change |

The current mileage rates were last adjusted for the 2022-2023 school year.

Board Approved 7/15/2025

# *Rate(s) of Pay Information*
# *2025-2026*

The following are my recommendations as to establishment of Community Education rates of pay for instructor salaries:

**Community Education (Fee-based)**

| | | |
|---|---|---|
| Driver's Ed- | Behind the Wheel | $28.00 per hour |
| | Classroom | $28.00 per hour |
| Band Lessons | CE Band Lessons Classes | $26.00 per hour |
| Staff | CE Classes | $20.00 per hour |

**Extended School Year /Summer Tutoring**

| | | |
|---|---|---|
| Licensed Staff | BST Tutoring | $22.00 |
| | Extended School Year Instructor | $31.90 |
| | Home Bound Instruction | $15.00 plus mileage |

**Curriculum Writing (Staff Development)** $30.00

Paid for out of Curriculum Review Cycle

**Substitute Teacher** $150.00 per day

(Half day established at 12 pm) w/ 1 meal included

**Sub-Rates for non-licensed personnel**

Substitutes will be paid at Step 1 according to the ESP Master Agreement

Early Intervention- (County Collaborative) ($15.00 per hour until funds are depleted)

# WIN-E-MAC SCHOOL DISTRICT 2609
# BOARD SALARY, BOARD MILEAGE AND PER DIEM

| | |
|---|---|
| Regular monthly business meeting | $70 per meeting |
| Special board meetings | $50 per meeting |
| Negotiations committee meetings | $40 per meeting |
| Full-day meetings (Examples - Board in-service meetings, attendance at MSBA Conference) | $115 per day |
| Other committee meetings | Non-paid |

The board chair receives a yearly stipend of $200

Board mileage is paid at the current IRS rate. School vehicles are available for check-out for travel to meetings.

Current per diem:

| | |
|---|---|
| Under 100 miles | $25 per day |
| Over 100 miles | $35 per day |

Board Approved July 15, 2025

# Win-E-Mac School Board Calendar

# 2025-2026

## Academic Year Calendar

**September 25**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

**October 25**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

**November 25**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

**December 25**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

**January 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

**February 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |

**March 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

**April 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

**May 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

**June 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

**July 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

**August 26**

| Su | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

## Events

| | |
|---|---|
| 16-Sep | 5:30 PM |
| Oct 21 | 5:30 PM |
| Nov 18 | 5:30 PM |
| Dec 16 | 5:30 PM |
| Jan 20 | 5:30 PM |
| Feb 17 | 5:30 PM |
| Mar 17 | 5:30 PM |
| Apr 21 | 5:30 PM |
| May 19 | 5:30 PM |
| Jun 16 | 6:30 AM |
| Jul 21 | 6:30 AM |
| Aug 18 | 6:30 AM |

DEPARTMENT OF EDUCATION

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

# Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only

**ED - 02478-11**

**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: | | Date: | |
| District Number: | | Email: | |
| District Contact Name: | | | |
| Contact Phone # | | | |

| 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 | $3,940 | $4,000 | $4,500 | $4,500 | $5,000 | $5,000 | $5,500 | $5,500 | $6,000 | $6,000 | $6,500 |
| 349 | Other Hazardous Materials | $140 | $600 | $600 | $650 | $650 | $700 | $700 | $750 | $750 | $800 | $800 |
| 352 | Environmental Health and Safety Management | $9,600 | $10,000 | $10,000 | $10,500 | $10,500 | $11,000 | $11,000 | $11,500 | $11,500 | $12,000 | $12,000 |
| 358 | Asbestos Removal and Encapsulation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 363 | Fire Safety | $13,000 | $13,500 | $13,500 | $14,000 | $14,000 | $14,500 | $14,500 | $15,000 | $15,000 | $15,500 | $15,500 |
| 366 | Indoor Air Quality | $1,500 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Health and Safety Capital Projects - Category (1)** | $28,180 | $28,100 | $28,600 | $29,650 | $30,150 | $31,200 | $31,700 | $32,750 | $33,250 | $34,300 | $34,800 |
| **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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Accessibility** | | | | | | | | | | | | |
| **Finance Code** | **Category (4)** | | | | | | | | | | | |
| 367 | Accessibility | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Accessibility Projects - Category (4)** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Deferred Capital Expenditures and Maintenance Projects** | | | | | | | | | | | | |
| **Finance Code** | **Category (5)** | | | | | | | | | | | |
| 368 | Building Envelope | $0 | $10,000 | $10,000 | $12,000 | $12,000 | $14,000 | $14,000 | $15,000 | $15,000 | $16,000 | $16,000 |
| 369 | Building Hardware and Equipment | $18,800 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 370 | Electrical | $9,000 | $7,000 | $7,000 | $7,500 | $8,000 | $8,000 | $8,500 | $8,500 | $9,000 | $9,000 | $9,500 |
| 379 | Interior Surfaces | $27,800 | $0 | $0 | $35,000 | $0 | $0 | $35,000 | $35,000 | $37,500 | $37,500 | $37,500 |
| 380 | Mechanical Systems | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 381 | Plumbing | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 382 | Professional Services and Salary | $0 | $0 | $6,000 | $6,000 | $7,000 | $7,000 | $8,000 | $8,000 | $8,000 | $8,000 | $8,500 |
| 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 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 384 | Site Projects | $15,650 | $65,500 | $75,000 | $20,000 | $40,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Deferred Capital Expenditures and Maintenance Projects - Category (5)** | $71,250 | $82,500 | $98,000 | $80,500 | $67,000 | $29,000 | $65,500 | $66,500 | $69,500 | $70,500 | $71,500 |
| **Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year** | | | | | | | | | | | | |
| **Finance Code** | **Category (6)** | | | | | | | | | | | |
| 383 | **Roofing Systems -pending 2025 Legislation and if passed effective FY 2027** | **PENDING CHANGES IN THE 2025 LEGISLATIVE SESSION** | | | | | | | | | | |
| | **Total Deferred Capital Expense and Maintenance - Category (6)** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Total Annual 10-Year Plan Expenditures** | $99,430 | $110,600 | $126,600 | $110,150 | $97,150 | $60,200 | $97,200 | $99,250 | $102,750 | $104,800 | $106,300 |
| **Fund Balance Section** | | | | | | | | | | | | |
| | **Fund 01** | **FY 25 and 26 Revenue Projection Model Revenue** | | **FY 27 Revenue Projection Model Ten-Year Spreadsheet** | | | | | | | | |
| | Beginning Fund Balance 01-467-XX | $8,716 | -$52,885 | -$115,203 | -$198,616 | -$262,856 | -$305,914 | -$309,089 | -$256,872 | -$201,672 | -$144,940 | -$85,225 |
| | LTFM Fiscal Year Revenue - **Levy** | $34,417 | $48,282 | $43,187 | $45,910 | $54,092 | $57,025 | $149,417 | $154,450 | $159,482 | $164,515 | $169,548 |
| | LTFM Fiscal Year Revenue - **AID if Applicable** | $3,412 | $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 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 | $99,430 | $110,600 | $126,600 | $110,150 | $97,150 | $60,200 | $97,200 | $99,250 | $102,750 | $104,800 | $106,300 |
| | **Ending Fiscal Year Fund Balance 01-467-XX** | -$52,885 | -$115,203 | -$198,616 | -$262,856 | -$305,914 | -$309,089 | -$256,872 | -$201,672 | -$144,940 | -$85,225 | -$21,977 |
| | **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

# Long-Term Facilities Maintenance Expenditure Categories used in the Excel Spreadsheet Template

**Category 1: Health and Safety Expenditures by Uniform Financial and Accounting Reporting Standards (UFARS) Finance Codes 347, 349, 352, 358, 363 and 366 (this section excludes project costs of $100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366).**

projects for Fiscal Year (FY) 2025 and FY 2026. The later years can be a rough estimate. Fiscal 2024 is an estimate of what the **final** UFARS expenditures will be. Once the FY 2024 audited financial data is complete and final UFARS data has been submitted, enter the actual FY 2024 Health and Safety (H&S) expenditures on the Health and Safety Data Submission System Category 1 excludes projects costing $100,000 or more for asbestos removal or encapsulation fire safety, and indoor air quality as they are entered under Category 2 as listed below. Also enter FY 2024, FY 2025 and FY 2026 totals per finance code in the Health and Safety Data Submission on the Minnesota Department of Education (MDE) website (MDE homepage > Districts, Schools and Educators > Business and Finance > Data Submissions, then select the Health and Safety category) so hold harmless revenue calculates properly on the levy.

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

A district enters totals by finance code for individual projects that cost $100,000 or more per site, per year for asbestos removal and encapsulation, fire safety, or indoor air quality as they generate additional revenue. Also, enter FY 2024, FY 2025 and FY 2026 H&S projects costing $100,000 or more on a separate line in the Health and Safety Data Submission System on the MDE website (the project description should include the site name and whether it is financed by "pay-as-you-go" or bonded dollars).

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

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

**Category 3(b): Remodeling for Gender Neutral Single-User Restroom per site (Effective FY 2025)**

For districts who budget for a remodeling project for a gender-neutral single user restroom at least one at each school site.

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

Enter approved project costs to increase accessibility to school facilities. The project shall conform to both the district's ADA/Section 504 disabled access transition plan and the current ADA Accessibility Guidelines for Buildings and Facilities, as well as applicable state and local building and fire codes.

**Category 5: Deferred Maintenance Projects by UFARS Finance Code.**

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

**Category 6: Deferred Maintenance Projects for Roofing Systems requests for $100,000 or more per site/year.**

A district enters totals by finance code for individual roofing projects that cost $100,000 or more per site, per year for additional revenue.

**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 C55 and Fund 06-467-XX in cell C66. Beginning and Ending Fund Balances are input/calculated as negative balances = ($100,000), or as positive balances = $100,000. 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. **If both Funds 01 and 06 are utilized, you will have to input an Excel formula**

End of Worksheet

## Additional Documentation

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

For districts with asbestos removal and encapsulation, fire safety and indoor air quality projects costing $100,000 or more per project, per site, per year for FY 2026 or FY 2027 the ten-year plan includes a narrative describing the scope and cost of the project in greater detail. Individual project approval is required as these projects generate additional revenue.

a. For ***asbestos removal and encapsulation projects,*** give a description of the type and amount of asbestos and the scope of the project including an engineer or contractor estimate of the cost -***narrative from contractor/professional engineer - on company letterhead and signed by a company contractor/engineer.***

b. For ***fire safety projects,*** include a project description and an estimate of the cost ***from the professional engineer***. If a building permit has been pulled for other school construction projects, the building inspector has jurisdiction over the review of the fire suppression rework, but the State Fire Marshal should be contacted for final review and approval; otherwise, the fire suppression rework requires an order from the state fire marshal, schools division. If replacing a fire alarm system which is inoperable, ***submit State Fire Marshal orders to substantiate***. Voice activated systems cannot be installed in existing systems unless there are Fire Marshal orders authorizing replacement due to in operable system.

c. For ***indoor air quality projects,*** describe which American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) Indoor Air Quality (IAQ) standards are not being met and indicate how the project will result in meeting ASHRAE standards and include an estimate of cost from the project engineer. Also, include a floor plan to reflect classrooms affected and a report listing cubic feet per minute (CFM) ratings (current and projected ratings at completion of project) - ***narrative from professional engineer on company letterhead and signed by professional engineer.***

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

For districts with an approved voluntary prekindergarten program under Minnesota Statutes 2024, section 124D.151, a narrative describing the project to remodel existing instructional space to accommodate kindergarten instruction. In the narrative, describe the square footage and use of the existing instructional space, changes to be made to the facility, and the final square footage and features of the prekindergarten instructional space, for example, bathroom space, play area, and small group instruction space. This narrative may be the same narrative submitted to MDE as part of the application to obtain approval for the voluntary prekindergarten program under Minnesota Statutes 2024, section 124D.151.

**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 each school site, include a narrative describing the project scope and cost to remodel existing instructional space to accommodate a single-user restroom (at least one per school site). 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. Include a schematic of the remodeled area. ***Narrative information is required to be submitted on vendor/contractor letterhead and signed by the appropriate staff member. If the work is to be done by school facilities staff, please include the narrative information on the school's letterhead and signed by authorized personnel.***

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

For districts with deferred maintenance projects for FY 2026 or FY 2027 costing $2,000,000 or more per project, per site, per year, a narrative describing each project in greater detail is required. In the narrative, discuss the deferred capital and maintenance criteria that make the project eligible for Long-Term facilities maintenance revenue and the work necessary to prevent further erosion of facilities. Describe the scope of work in sufficient detail to indicate the change in condition of the facility and provide an indication of the improvement to useful life. Indicate the level of deferred maintenance work needed for the facility before and after the project will be completed. Include an architect or consultant cost estimate detailing categories of work and associated cost including an estimate of fees - narrative from professional engineer/architect.

## Updating the Health and Safety Database (Does not include Deferred Maintenance Fina

The Minnesota Department of Education (MDE) will continue to use the existing Health and Safety (H&S) database (located on the MDE website under MDE > Districts, Schools and Educators > Business and Finance > Data Submissions, select Health and Safety) to drive levy processing for fall levies. Districts enter summary data by finance code, consistent with the summary data for Fiscal Year (FY) 2025, FY 2026 and FY 2027 included on the district's ten-year plan expenditure spreadsheet. Detailed information by project will still be required for asbestos removal and encapsulation, fire safety and indoor air quality projects costing $100,000 or more per project, per site, per year since those generate additional revenue over and above the Long-Term Facilities Maintenance (LTFM) formula allowance. Do not enter information for deferred maintenance or accessibility finance codes. The Health and Safety amounts provide an accurate calculation of the hold harmless revenue estimate on the levy and aid entitlement reports, and either add to revenue or show complete information for persons who seek levy information.

When comfortable with data and assumptions, a district should enter the total health and safety cost from the expenditure spreadsheet in the hold harmless section of the revenue spreadsheet and the Health and Safety Data Submission System. Hold harmless revenue depends on the year's H&S costs plus deferred maintenance revenue for districts that did not qualify for alternative facilities revenue. Hold harmless for an alternative facilities school district is health and safety plus an amount to fund the other ten-year plan projects. For FY 2025, 26 and 27, MDE is asking school districts to enter totals by finance code from the expenditure spreadsheet in the Health and Safety Data Submission System (instructions on how to enter H&S data on the data submissions website may be found on the LTFM webpage under MDE > Districts, Schools and Educators > Business and Finance > School Finance > Facilities and Technology > Long-Term Facilities Maintenance , then select “Health and Safety Website Instructions” (these instructions may also be found on the Health and Safety Data Submission System). MDE uses the submission system to load the prior law calculation H&S amount into the Levy Limitation and Certification system and LTFM Aid Entitlement system. Without this step, the levy shows zero in the health and safety line under the old law revenue and the calculation is inaccurate. An alternative facilities school district should not include the amount in both the Health and Safety Data Submission System and in the revenue amount entered for deferred maintenance ten-year plan projects levy as the H&S levy will be doubled. In the Health and Safety Data Submission System, enter the H&S finance totals, six in all (if all are included in the ten-year planned projects) from the expenditure spreadsheet plus separately enter each individual project (asbestos removal and encapsulation, fire safety or indoor air quality) costing $100,000 or

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

Make sure to update the system for **final, audited UFARS H&S financial data** (reference the 24-25 UFARS Turnaround Report titled ***Expenditure by Finance Code Report*** on the Minnesota Funding Reports (MFR) webpage located at Data Center > Data Reports and Analytics, locate the School Finance Reports section), select Minnesota Funding Reports (MFR). Enter your school name, view all reports, select UFARS Turnaround Reports category, select 24-25 school year, under Report select “All” and then List Reports.

**Facilities Age and Square Footage Reporting**

**Memo Sent to Superintendents/Business Managers: Mid-October 2025**

**Next Reporting Period: Mid - October to December 15, 2025 for 26PAY27 Levy f**

***Districts, Schools and Educators > Business and Finance > Data Submissions, the***

***or on Main MDE Webpage: https://education.mn.gov/MDE/index.htm, select "***

## Facilities Age and Square Footage Report

All K-12 independent and special school districts are required to submit information using the
(accessible below). Login requires a district's four-digit district number and an assigned four-d
used for accessing the Health and Safety system.

Districts are required to annually review and update the district's inventory of buildings prior
data is necessary to calculate the operating capital portion of general education revenue unde
long-term facilities maintenance revenue under Minnesota Statutes, section 123B.595, for qu
to calculate aids and levies for operating capital and long-term facilities maintenance, as well
health and safety budget on a biennium basis.

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

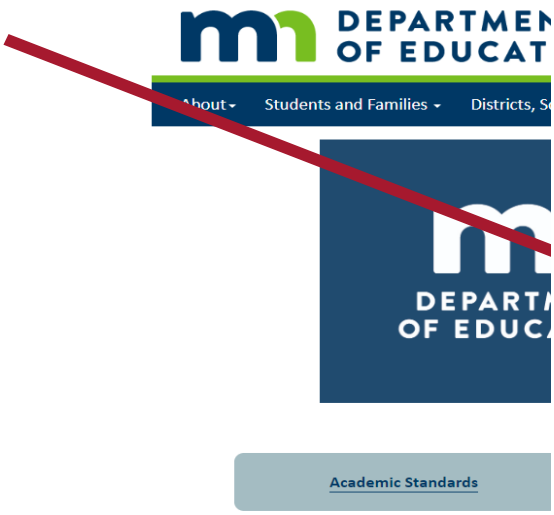
**> Enter the Facilities Age and Square Footage Report.**

Age and Square Footage Report - 10/13/23

**for FY 2028**

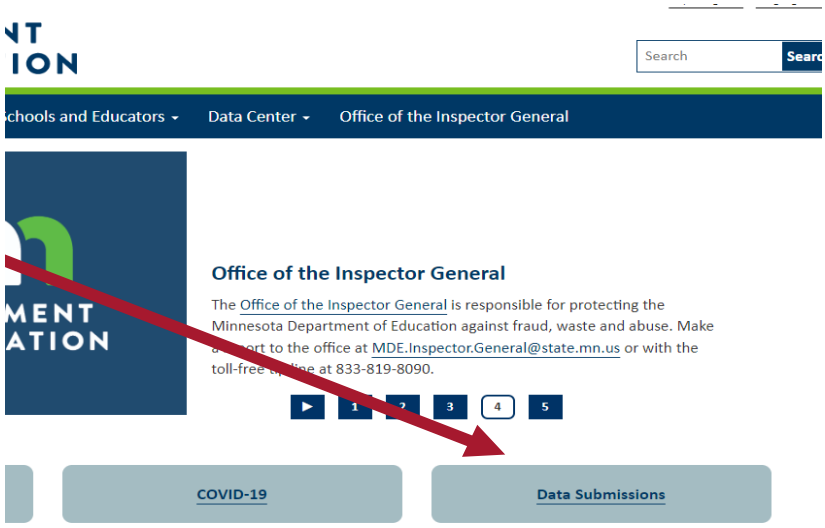
***n select in left grey column, "Facilities Age and Square Footage Report"***

***"Data Submissions" radial button.***




e Facilities Age and Square Footage Report
digit password. This same password is also

to the beginning of each calendar year. This
er Minnesota Statutes, section 126C.10, and
ıalifying districts. The data is used
as to calculate district's finance code 352


Search
Schools and Educators
Data Center
Office of the Inspector General
Office of the Inspector General
The Office of the Inspector General is responsible for protecting the Minnesota Department of Education against fraud, waste and abuse. Make a report to the office at MDE.Inspector.General@state.mn.us or with the toll-free tipline at 833-819-8090.
1
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5
COVID-19
Data Submissions

## Long-Term Facilities Ma

## A

**Pay as Yo**

| Project Expenditures Fund | Project Description |
|---|---|
| **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. |
| **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. |
| **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. |

**Bonde**

| Project Expenditures Fund | Project Description |
|---|---|
| **D - Fund 06** | Project(s) **$2,000,000 or more** per site/year for Finance Codes 358, 363 and 366, funded with **debt issued. The project is completed** with excess funds remaining. |
| **G - Fund 06** | Project(s) **under** $2 million per site funded with **debt issued.** The project is completed with excess funds remaining. |
| **H - Fund 06** | Project(s) **$2 million or more** per site funded with **debt issued**, project is completed with excess funds remaining. |

| | |
|---|---|
| **I - Fund 06** | Roofing Project(s) $100,000 or more per site funded with debt issued, project is completed with excess funds remaining. |
| end of worksheet | |

## aintenance (LTFM) Fund Transfers
## s of 05/2025

**ou go Basis**

| Conclusion | Minnesota Statutes | Funds |
|---|---|---|
| No fund transfer required. MDE will adjust revenues based on the lesser of actual expenditures or approved costs. | 123B.595 (reserve) | |
| Funds must be transferred from Fund 01 to Fund 06 **in the amount of the payments for $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 |
| 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 |

**ed Debt**

| Conclusion | Minnesota Statutes | Funds |
|---|---|---|
| At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2024, section 475.65). Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments. | 123B.595 (reserve) or **475.61 (transfer to Fund 7 - Debt Service)**, 475.65 | 6 to 7 |
| At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2022, section 475.65), Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments. | 123B.595 (reserve) or **475.61 (transfer to Fund 7 - Debt Service)**, 475.65 | 6 to 7 |
| At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2024, section 475.65), Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments. | 123B.595 (reserve) or **475.61 (transfer to Fund 7 - Debt Service)**, 475.65 | 6 to 7 |

| | | |
|---|---|---|
| At the conclusion of the project, if the district does not have further approved LTFM roofing projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2024, section 475.65), Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments. | 123B.595 (reserve) or **475.61 (transfer to Fund 7 - Debt Service)**, 475.65 | 6 to 7 |
| | | |

## Restricted Grid Codes

| Program Code(s) | | Finance Codes | Object Code | Source Code |
|---|---|---|---|---|
| 866 | | 358, 363 and 366 | | |
| 866 | 868 | 358, 363 and 366 | 910 | 649 |
| 865 | 868 | **Not including Finance Codes 358, 363 or 366** | 910 | 649 |

## Restricted Grid Codes

| Program Code(s) | Finance Codes | Object Code | Source Code |
|---|---|---|---|
| 867 | 358, 363 and 366 | 910 | 649 |
| 867 | **Not including Finance Codes 358, 363 or 366** | 910 | 649 |
| 867 | **Not including Finance Codes 358, 363 or 366** | 910 | 649 |

| | | | |
|---|---|---|---|
| 867 | Not including Finance Codes 358, 363 or 366 | 910 | 649 |
| | | | |

| Journal Entry |
| --- |
| **No Entry Required** |
| **Entry 1:**<br>Debit Expense 01-005-866-3XX-910-000<br>Credit Revenue 06-005-868-000-649-000<br>**Correcting Entry to Return Funds:**<br>Debit Revenue 06-005-868-000-649-000<br>Credit Expense 01-005-866-3XX-910-000 |
| **Entry 1**<br>Debit Expense 01-005-865-3XX-910-000<br>Credit Revenue 06-005-868-000-649-000<br>**Correcting Entry to Return Funds (Under $2 Million)**<br>Debit Revenue 06-005-868-000-649-000<br>Credit Expense 01-005-865-3XX-910-000 |

| Journal Entry |
| --- |
| Debit Expense 06-005-867-3XX-910-000<br>Credit Revenue 07-005-000-000-649-000 |
| Debit Expense 06-005-867-3XX-910-000<br>Credit Revenue 07-005-000-000-649-000 |
| Debit Expense 06-005-867-3XX-910-000<br>Credit Revenue 07-005-000-000-649-000 |

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

**RESOLUTION APPROVING SCHOOL DISTRICT #2910**
**LONG TERM FACILITY MAINTENANCE TEN YEAR PLAN**

BE IT RESOLVED by the School Board of District No. 2609, State of Minnesota, as follows:

1. The School Board of School District 2609 has approved the FY27 Long-Term Facility Maintenance Ten Year Plan. The components of this plan are attached.

The motion for the adoption of the foregoing resolution was introduced by, _____, and duly seconded by _____, and upon vote being taken thereon, the following voted in Favor thereof:

And the following voted against:

Whereupon said resolution was declared and duly adopted.

_____ _____
School Board Clerk Date

**RESOLUTION ACCEPTING GIFTS/DONATIONS**
**WIN-E-MAC SCHOOL DISTRICT 2609**

WHEREAS the Minnesota Statutes, 456.03, 123B.02 Subd. 6, and the Minnesota Department of Education Uniform Financial Accounting and Reporting Standards for Student Activity Accounting, require the School Board of Win-E-Mac ISD No. 2609, Erskine, State of Minnesota to approve all donations; therefore,

BE IT RESOLVED by the School Board of Win-E-Mac ISD No. 2609, Erskine, State of Minnesota as follows: The Win-E-Mac ISD 2609 School Board does hereby accept all student activity donations received during the 2025-2026 fiscal year.