

**NOTICE OF SPECIAL BOARD MEETING MEETING OF THE BOARD OF TRUSTEES
MINIDOKA COUNTY JOINT SCHOOL DISTRICT #331
RUPERT, MINIDOKA COUNTY, IDAHO**

NOTICE IS HEREBY GIVEN that an **Special Meeting** of the Board of Trustees of the Minidoka County Joint School District is posted for **Monday, May 20, 2024 at 6:00 PM** at the **District Service Center 310 10th Street** **Rupert, ID 83350** at which meeting the following business will be conducted:

CALL TO ORDER & ROLL CALL:

Bonnie Heins, Chair
Rick Stimpson, Vice Chair
Russ Suchan, Trustee
Jeff Gibson, Trustee
Mary Andersen, Trustee

Dr. Kenneth Cox, Superintendent
Kerri Tibbitts, Board Clerk
Reed Cotten, School Counsel

- 1. CALL TO ORDER & ROLL CALL
- 2. PATRON COMMENTS
- 3. DISCUSSION
 - A. Declaration of Financial Emergency 2
 - B. Reduction in Force 15
- 4. BUSINESS
 - A. Declaration of Financial Emergency (Possible Motion)
 - B. Reduction in Force (Possible Motion)
- 5. ADJOURNMENT

#boldsubject#

** Robert's Rules of Order will govern all meetings

*** Any person needing special accommodations to participate in the above-noticed meeting should contact the Minidoka County School District one (1) day prior to the meeting at 310 10th St., Rupert, Id. (208) 436-4727

The Board of Trustees is dedicated to sound and efficient financial management. Recognizing the limitations and fluctuations in funding and the potential negative impact on the District's fiscal status due to historical revenue and/or expenditure issues, the District must take specific action to ensure education remains the primary goal and responsibility of the District. In the event that the financial situation of the District necessitates such action, the Board will consider a declaration of financial emergency.

Prior to declaring a financial emergency, the Board shall hold a public meeting for the purpose of receiving input concerning possible solutions to the financial problems facing the District.

If the State Department of Education certifies that one or more of the conditions below in paragraph (a), (b), or (c) are met, then the Board of Trustees may declare a financial emergency if it determines that the condition in paragraph (f) is also met. Alternatively, the Board may declare a financial emergency if it determines that either of the conditions in paragraph (d) or (e) of this subsection are met and the State Department of Education certifies that the condition set forth in paragraph (f) is also met.

- a. Any of the base salary multipliers in section 33-1004E, Idaho Code, are reduced by one and one-half percent (1.5%) or more from any prior fiscal year.
- b. The minimum instructional salary provision in section 33-1004E, Idaho Code, is reduced by one and one-half percent (1.5%) or more from any prior fiscal year.
- c. The amount of total general fund money appropriated per support unit is reduced by greater than three percent (3%) from the original general fund appropriation per support unit of any prior fiscal year.
- d. The amount of property tax revenue to be collected by the District that may be used for any general fund purpose, with the exception of any emergency levy funds, is reduced from the prior fiscal year, and the amount of said reduction represents more than one and one half percent (1.5 %) of the District's general fund budget for combined state and local revenues from the prior fiscal year.
- e. The District's general fund has decreased by at least one and one half percent (1.5 %) from the previous year's level due to a decrease in funding or natural disaster, but not a result of a drop in the number of support units or the index multiplier calculated pursuant to section 33-1004A, Idaho Code, or a change in the emergency levy.
- f. The District's unrestricted general fund balance, which excludes funds restricted by state or federal law and considering both anticipated expenditures and revenue, is less than five and one-half percent (5.5%) of the District's unrestricted general fund budget at the time the financial emergency is declared or for the fiscal year for which the financial emergency is declared.

Negotiations

Upon the declaration of financial emergency, the Board shall have the power to reopen the salary and benefits compensation aspects of the negotiated agreement, including the length of the certificated employee contracts and the amount of compensation and benefits. And, if the parties to the negotiated agreement mutually agree, the Board shall also have the power to reopen the other matters contained within the negotiated agreement directly affecting the financial circumstance in the District.

The Board and the local education association will meet and confer in good faith for the purpose of reaching agreement on such issues. If an agreement has not been reached, the Board may impose its last, best offer following the outcome of the due process hearing.

Due Process Hearing

If the Board takes action after the declaration of a financial emergency and such action is directed at more than one certificated employee and if mutually agreed to by both parties, the Board shall use the following procedure to conduct a single, joint due process hearing for all affected certificated employees within sixty-seven (67) days of the declaration of financial emergency or on or before June 22, whichever shall occur first. The due process hearing shall not be required if the Board and the local education association reach an agreement.

- a. The Superintendent or any other duly authorized administrative officer of the District may recommend the change in the length of the term stated in the current contract or reduce the salary of any certificated employee by filing with the Board written notice specifying the purported reasons for such changes.
- b. Upon receipt of such notice, the Board acting through its duly authorized administrative official, shall give the affected employees written notice of the reductions and the recommendation of the change in the length of the term stated in the current contract or the reduction of salary, along with written notice of a hearing before the Board prior to any determination by the Board.
- c. The hearing shall be scheduled to take place not less than six (6) days nor more than fourteen (14) days after receipt of the notice by the employees. The date provided for the hearing may be changed by mutual consent.
- d. The hearing shall be open to the public.
- e. All testimony at the hearing shall be given under oath or affirmation. Any member of the Board, or the Clerk of the Board, may administer oaths to witnesses or affirmations by witnesses.
- f. The employees may be represented by legal counsel and/or by a representative of a local or state education association.
- g. The chairman of the Board, or the designee of the chairman, shall conduct the hearing.
- h. The Board shall cause an electronic record of the hearing to be made or shall employ a competent reporter to take stenographic or stenotype notes of all the testimony at the hearing. A transcript of the hearing shall be provided at costs by the Board upon request of the employee.

- a. At the hearing the Superintendent or other duly authorized administrative officer shall present evidence to substantiate the reduction contained in such notice.
- b. The employees may produce evidence to refute the reduction. Any witness presented by the Superintendent or by the employees shall be subject to cross-examination. The Board may also examine witnesses and be represented by counsel.
- c. The affected employees may file written briefs and arguments with the Board within three (3) days after the close of the hearing or such other time as may be agreed upon by the affected employees and the board of trustees.
- d. Within seven (7) days following the close of the hearing, the Board shall determine and, acting through its duly authorized administrative official, shall notify the employees in writing whether the evidence presented at the hearing established the need for the action taken.

Length of Financial Emergency

A financial emergency shall be effective for one fiscal year unless the District qualifies in subsequent years due to additional reductions or applicable conditions.

Annual Meeting and Notice Requirements

If a financial emergency has been declared, the notice of annual meeting and the notice of the annual budget hearing shall be posted for not less than five (5) days, and by such further notice as shall provide reasonable notice to the patrons of the District if publication in a newspaper is not feasible. If the District has declared a financial emergency, no later than fourteen (14) days prior to its annual meeting, the Board shall have prepared a budget, and held a public hearing.

Contract Date Impact

The time requirements of sections 33-514(2) and 33-515(2), Idaho Code, shall not apply in the event a financial emergency is declared.



LEGAL REFERENCE:	Idaho Code § 33-402	Notice Requirements
	Idaho Code § 33-515	Issuance of Renewable
	Contracts	
	Idaho Code § 33-522	Financial Emergency

ADOPTED: February 18, 2013

AMENDED/REVISED: July 20, 2020

Description	Proposed Budget Revenues	202.25 Support Units
Fund Balance		
General Fund	\$ -	
Total Fund Balance	\$ -	
Local Revenue		
Supplemental Levy	\$ 2,250,000.00	
Tort Levy	\$ 8,611.00	
Tax Penalty and interest	\$ 10,000.00	
Interest/Fees	\$ 275,000.00	
Rental of buildings	\$ 5,000.00	
Secondary Activity Duties	\$ 20,000.00	<i>Flow Through</i>
E-rate	\$ 120,000.00	<i>Reimbursement Based</i>
Other local revenue and insurance dividends	\$ 40,000.00	
Total Local Revenue	\$ 2,728,611.00	
State Revenue		
Discretionary - General	\$ 8,822,549.50	
Discretionary - Health Insurance		<i>Included above</i>
Salary Apportionment	\$ 16,921,775.63	
Benefit Apportionment	\$ 3,529,984.40	
Exceptional Contracts, Tuition Equivalency, Sed	\$ 65,859.00	
Transportation	\$ 1,535,884.03	
Total State Revenue	\$ 30,876,052.56	
Other State Support Revenue		
Bond Levy Equalization Support Program	\$ -	<i>Repealed July 1, 2024</i>
Charter School Facilities	\$ -	<i>N/A</i>
College and Career Advisors and Student Mentors	\$ 107,756.00	
Continuous Improvement Plans and Training	\$ 6,600.00	<i>Reimbursement Based</i>
Early Graduation Scholarship (Advanced Opportunities)	\$ 10,000.00	
English Language Acquisition	\$ 128,000.00	
English Language Grant	\$ -	<i>N/A</i>
Fast Forward (Advanced Opportunities)	\$ 1,000.00	
Literacy Proficiency - K-3 Enrollment	\$ 487,998.00	
Literacy Proficiency - K-3 Testing	\$ 467,676.00	
Math and Science Requirement	\$ 98,400.00	
National Board for Professional Teaching Standards	\$ -	<i>N/A</i>
Professional Development (Dyslexia)	\$ 36,706.92	
Professional Development (General)	\$ 133,459.58	
Remediation	\$ 80,000.00	
Safe & Drug-Free (Fund 246)	\$ 52,500.00	
School Facilities Maintenance (Lottery)	\$ -	<i>Repealed July 1, 2024</i>
School Facilities Maintenance Match	\$ -	<i>Repealed July 1, 2024</i>
School District Facilities Funds (Fund 435)	\$ -	<i>Wait for Clarification from State</i>
School Modernization Facilities Funds (Fund 436)	\$ -	<i>Wait for Clarification from State</i>
Technology (Classroom & LMS) (Fund 245)	\$ 350,000.00	
Unemployment Insurance (Paid directly to DOL)	\$ -	<i>Paid directly to DOL</i>

Not On Foundation Payments

State Broadband Reimbursement - After E-rate	\$	-	<i>Reimbursement Based</i>
CTE - Added Costs (Fund 243)	\$	175,000.00	
CTE - Perkins IV (Fund 263)	\$	70,000.00	<i>Reimbursement Based</i>
Content & Curriculum (Digital)	\$	-	<i>TBD</i>
Agricultural Equipment Tax Replacement Money	\$	76,853.00	
Personal Property Tax Replacement Money	\$	73,392.00	
Transportation Bus Depreciation (Fund 420)	\$	250,000.00	<i>3 Year Average - Estimate</i>
Total State Revenue	\$	2,605,341.50	

Fund Transfers In

Fund 251 Title I-A	\$	-	<i>Indirect Costs</i>
Fund 257 IDEA B - School Age	\$	17,655.30	<i>Indirect Costs</i>
Fund 258 IDEA B - Pre-K	\$	1,243.80	<i>Indirect Costs</i>
Fund 260 Medicaid	\$	175,500.00	<i>Reimbursement Based</i>
Fund 271 Title II-A	\$	-	<i>Indirect Costs</i>
Fund 253 Title I-C	\$	-	<i>Indirect Costs</i>
Fund 261 Title IV-A	\$	-	<i>Indirect Costs</i>
Total Fund Transfers	\$	194,399.10	

Grand Total General Fund Revenue \$ **36,404,404.16**

Description	Proposed Budget Expenses	202.25 Support Units % of FY 25	Known Factors	Raise/Step
Salaries (100)				
Admin				
District Administration Program (632)	\$ 328,680.72	1.6%		75,000.00
School Administration Program (641)	\$ 1,216,506.65	6.0%		
Certified				
Elementary School Program (512)	\$ 4,532,675.00	22.4%		375,000.00
Secondary School Program (515)	\$ 4,459,600.00	22.0%		
Alternative School Program (517)	\$ 857,250.00	4.2%		
Vocational-Technical Program (519)	\$ 686,800.00	3.4%		
Special Education Program (521)	\$ 929,350.00	4.6%		
Special Education Preschool Program (522)	\$ 96,400.00	0.5%		
Detention Center Program (546)	\$ 41,775.00	0.2%		
Attendance - Guidance - Health Program (611)	\$ 586,412.84	2.9%		
Special Education Support Services Program (616)	\$ 474,800.00	2.3%		
Educational Media Program (622)	\$ 57,300.00	0.3%		
Instruction-Related Technology Program (623)	\$ 63,800.00	0.3%		
Business Operation Program (651)	\$ -	0.0%		
Classified				
Elementary School Program (512)	\$ 472,378.07	2.3%		200,000.00
Secondary School Program (515)	\$ 55,694.10	0.3%		
Alternative School Program (517)	\$ 20,247.15	0.1%		
Special Education Program (521)	\$ 77,418.00	0.4%		
Special Education Preschool Program (522)	\$ 18,303.75	0.1%		
School Activity Program (532)	\$ 66,934.00	0.3%		
Attendance - Guidance - Health Program (611)	\$ 83,810.32	0.4%		
Special Education Support Services Program (616)	\$ 37,840.00	0.2%		
Instruction Improvement Program (621)	\$ -	0.0%		
Educational Media Program (622)	\$ 92,681.42	0.5%		
Instruction-Related Technology Program (623)	\$ 75,333.54	0.4%		
District Administration Program (632)	\$ 28,640.00	0.1%		
School Administration Program (641)	\$ 436,923.68	2.2%		
Business Operation Program (651)	\$ 626,710.98	3.1%		
Administrative Technology Service (656)	\$ 50,000.00	0.2%		
Buildings - Care Program (Custodial) (661)	\$ 949,208.74	4.7%		
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$ 75,541.80	0.4%		
Maintenance - Buildings and Equipment (664)	\$ 318,153.74	1.6%		
Maintenance - Grounds (665)	\$ 42,457.08	0.2%		
Pupil-To-School Transportation. Program (681)	\$ 1,276,296.24	6.3%		
Subs	\$ 189,780.04	0.9%		
Summer School, Stipends, Supplemental, Etc..	\$ 900,000.00	4.4%		
Total Salaries	\$ 20,225,702.86	100%		
Benefits (200)				
Admin				
21.13% - FICA & PESRI	\$ 326,498.09		<i>Persi Rate Increase</i>	0.79%
Certified				
21.13% - FICA & PESRI	\$ 2,891,886.21		<i>Persi Rate Increase</i>	0.79%
Classified				
19.61% - FICA & PESRI	\$ 979,392.55	10%	<i>Persi Rate Increase</i>	0.78%
Employer Paid Benefits-Dental, Vision, Life Insurance	\$ 314,973.79	3%	<i>Dental Rate Increase</i>	9.64%
Employer Paid Health Benefits	\$ 4,822,719.84	52%	<i>Health Rate Increase</i>	7.70%
Total Benefits	\$ 9,335,470.49	100%		
Purchased Services (300)				
% of FY 25				
Elementary School Program (512)	\$ 20,000.00	1%	<i>5K Each School</i>	
Secondary School Program (515)	\$ 50,000.00	3%	<i>10 Middle, 30 High</i>	
Alternative School Program (517)	\$ 10,000.00	1%	<i>5K Each School</i>	
Vocational-Technical Program (519)	\$ -	0%	<i>Funds 243 & 263</i>	
Special Education Program (521)	\$ -	0%	<i>Funds 257-260</i>	
Special Education Preschool Program (522)	\$ -	0%		
Gifted & Talented Program (524)	\$ -	0%		
Interscholastic Program (531)	\$ 20,000.00	1%	<i>AD Mileage & Trainer Contract</i>	
School Activity Program (532)	\$ -	0%		
Summer School Program (541)	\$ -	0%		
Adult School Program (542)	\$ -	0%		
Detention Center Program (546)	\$ 500.00	0%		
Attendance - Guidance - Health Program (611)	\$ 45,000.00	2%		
Special Education Support Services Program (616)	\$ -	0%	<i>Funds 257-260</i>	
Instruction Improvement Program (621)	\$ 200,000.00	10%	<i>PD & Literacy</i>	
Educational Media Program (622)	\$ -	0%		
Instruction-Related Technology Program (623)	\$ 5,000.00	0%		
Books and Periodicals (624)	\$ -	0%		
Board of Education Program (631)	\$ 45,000.00	2%		
District Administration Program (632)	\$ 40,000.00	2%		
School Administration Program (641)	\$ 11,000.00	1%		
Business Operation Program (651)	\$ 50,000.00	3%		
Central Service Program (655)	\$ 125,000.00	6%	<i>Printer & Copier Lease</i>	

Administrative Technology Service (656)	\$	67,000.00	3%	
Buildings - Care Program (Custodial) (661)	\$	885,000.00	44%	
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	5,500.00	0%	
Maintenance - Buildings and Equipment (664)	\$	115,000.00	6%	
Maintenance - Grounds (665)	\$	17,000.00	1%	
Security Program (667)	\$	10,000.00	1%	
Pupil-To-School Transportation. Program (681)	\$	136,000.00	7%	
Pupil-Activity Transportation Program (682)	\$	135,000.00	7%	
General Transportation Program (683)	\$	3,000.00	0%	
Other Support Services Program (691)	\$	-	0%	
Child Nutrition Program (710)	\$	-	0%	<i>Fund 290</i>
Community Services Program (720)	\$	-	0%	
Enterprise Operations Program (730)	\$	-	0%	
Student Activity Program (740)	\$	-	0%	
Total Purchased Services	\$	1,995,000.00	100%	
Supplies & Materials (400)				
			% of FY 25	
Elementary School Program (512)	\$	60,000.00	3%	<i>15K Each School</i>
Secondary School Program (515)	\$	80,000.00	4%	<i>25K Middle, 30K High</i>
Alternative School Program (517)	\$	20,000.00	1%	<i>10K Each School</i>
Vocational-Technical Program (519)	\$	-	0%	<i>Funds 243 & 263</i>
Special Education Program (521)	\$	-	0%	<i>Funds 257-260</i>
Special Education Preschool Program (522)	\$	-	0%	
Gifted & Talented Program (524)	\$	-	0%	
Interscholastic Program (531)	\$	15,000.00	1%	<i>Helmet Reconditioning</i>
School Activity Program (532)	\$	-	0%	
Summer School Program (541)	\$	150.00	0%	
Adult School Program (542)	\$	-	0%	
Detention Center Program (546)	\$	500.00	0%	
Attendance - Guidance - Health Program (611)	\$	10,000.00	0%	
Special Education Support Services Program (616)	\$	-	0%	<i>Funds 257-260</i>
Instruction Improvement Program (621)	\$	25,000.00	1%	<i>PD & Literacy</i>
Educational Media Program (622)	\$	7,500.00	0%	
Instruction-Related Technology Program (623)	\$	475,000.00	23%	
Books and Periodicals (624)	\$	-	0%	
Board of Education Program (631)	\$	13,000.00	1%	
District Administration Program (632)	\$	4,000.00	0%	
School Administration Program (641)	\$	4,150.00	0%	
Business Operation Program (651)	\$	16,500.00	1%	
Central Service Program (655)	\$	35,000.00	2%	
Administrative Technology Service (656)	\$	346,500.00	16%	
Buildings - Care Program (Custodial) (661)	\$	117,000.00	6%	
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	39,000.00	2%	
Maintenance - Buildings and Equipment (664)	\$	205,000.00	10%	
Maintenance - Grounds (665)	\$	55,000.00	3%	
Security Program (667)	\$	-	0%	
Pupil-To-School Transportation. Program (681)	\$	330,000.00	16%	<i>3 Routes (2 Routes -160K)</i>
Pupil-Activity Transportation Program (682)	\$	-	0%	
General Transportation Program (683)	\$	12,500.00	1%	
Other Support Services Program (691)	\$	-	0%	
Child Nutrition Program (710)	\$	-	0%	
Community Services Program (720)	\$	7,000.00	0%	
Enterprise Operations Program (730)	\$	-	0%	
Student Activity Program (740)	\$	-	0%	
Capital Assets - Student Occupied (810)	\$	-	0%	
Capital Assets - Non-Student Occupied (Reserved beginning FY 2026) (811)	\$	233,000.00	11%	<i>Supplemental Levy</i>
Total Supplies & Materials	\$	2,110,800.00	100%	
Capital Purchases (500)				
			% of FY 25	
Elementary School Program (512)	\$	33,500.00	2%	<i>Supplemental Levy</i>
Secondary School Program (515)	\$	66,000.00	5%	<i>Supplemental Levy</i>
Alternative School Program (517)	\$	-	0%	
Vocational-Technical Program (519)	\$	-	0%	<i>Funds 243 & 263</i>
Special Education Program (521)	\$	-	0%	
Special Education Preschool Program (522)	\$	-	0%	
Gifted & Talented Program (524)	\$	-	0%	
Interscholastic Program (531)	\$	-	0%	
School Activity Program (532)	\$	-	0%	
Summer School Program (541)	\$	-	0%	
Adult School Program (542)	\$	-	0%	
Detention Center Program (546)	\$	-	0%	
Attendance - Guidance - Health Program (611)	\$	-	0%	
Special Education Support Services Program (616)	\$	-	0%	
Instruction Improvement Program (621)	\$	5,000.00	0%	<i>PD & Literacy</i>
Educational Media Program (622)	\$	500.00	0%	
Instruction-Related Technology Program (623)	\$	95,500.00	7%	
Books and Periodicals (624)	\$	-	0%	
Board of Education Program (631)	\$	-	0%	
District Administration Program (632)	\$	-	0%	
School Administration Program (641)	\$	-	0%	
Business Operation Program (651)	\$	-	0%	

Central Service Program (655)	\$	-	0%	
Administrative Technology Service (656)	\$	171,500.00	12%	
Buildings - Care Program (Custodial) (661)	\$	-	0%	
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	-	0%	
Maintenance - Buildings and Equipment (664)	\$	28,500.00	2%	
Maintenance - Grounds (665)	\$	1,500.00	0%	
Security Program (667)	\$	-	0%	
Pupil-To-School Transportation Program (681)	\$	267,250.00	18%	<i>Transportation Deprecation</i>
Pupil-Activity Transportation Program (682)	\$	-	0%	
General Transportation Program (683)	\$	-	0%	
Other Support Services Program (691)	\$	-	0%	
Child Nutrition Program (710)	\$	-	0%	
Community Services Program (720)	\$	-	0%	
Enterprise Operations Program (730)	\$	-	0%	
Student Activity Program (740)	\$	-	0%	
Capital Assets (810)	\$	540,000.00	37%	<i>Supplemental Levy</i>
Capital Assets - Non-Student Occupied (Reserved beginning FY 2026) (811)	\$	245,000.00	17%	<i>Supplemental Levy</i>
Total Capital Purchases	\$	1,454,250.00	100%	
Debt Services (600)				
Debt Services Program - Principal (911)	\$	-	#DIV/0!	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Interest (912)	\$	-	#DIV/0!	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Refunded Debt (913)	\$	-	#DIV/0!	<i>Paid from Fund 310 Debt Service</i>
Total Debt Services	\$	-	#DIV/0!	
Insurance & Judgements (700)				
Board of Education Program (631)	\$	6,000.00	2%	
Buildings - Care Program (Property Insurance) (661)	\$	285,500.00	97%	
Pupil-To-School Transportation Program (681)	\$	3,500.00	1%	
General Transportation Program (683)	\$	-	0%	
Total Insurance & Judgements	\$	295,000.00	100%	
Fund Transfers (800)				
CTE - Added Costs (Fund 243)	\$	175,000.00	18%	
CTE - Perkins IV (Fund 263)	\$	70,000.00	7%	
Technology (Classroom & LMS) (Fund 245)	\$	350,000.00	37%	<i>State Tech Funds</i>
Safe & Drug-Free (Fund 246)	\$	52,500.00	6%	<i>State Safety Funds</i>
Medicaid Match (Fund 260)	\$	200,000.00	21%	<i>Medicaid Match</i>
Food Service FICA (Fund 290)	\$	100,000.00	11%	<i>Unpaid Meals, Breakfast, FICA</i>
School District Facilities Funds (Fund 435)	\$	-	0%	
School Modernization Facilities Funds (Fund 436)	\$	-	0%	
Total Fund Transfers	\$	947,500.00	100%	
Contingency				
Contingency Set Aside	\$	40,680.82	0%	
Total Contingency	\$	40,680.82	0%	
All General Fund Expenses				
Salaries	\$	20,225,702.86	56%	
Benefits	\$	9,335,470.49	26%	
Purchased Services	\$	1,995,000.00	5%	
Supplies & Materials	\$	2,110,800.00	6%	
Capital Purchases	\$	1,454,250.00	4%	
Debt Services	\$	-	0%	
Insurance & Judgements	\$	295,000.00	1%	
Fund Transfers	\$	947,500.00	3%	
Contingency	\$	40,680.82	0%	
Total General Fund Expenses	\$	36,404,404.16	100%	
Difference	\$	(0.00)		

Description	Proposed Budget Revenues	200.43 Support Units
Fund Balance		
General Fund	\$ -	
Total Fund Balance	\$ -	
Local Revenue		
Supplemental Levy	\$ 2,250,000.00	
Tort Levy	\$ 8,611.00	
Tax Penalty and interest	\$ 10,000.00	
Interest/Fees	\$ 275,000.00	
Rental of buildings	\$ 5,000.00	
Secondary Activity Duties	\$ 20,000.00	<i>Flow Through</i>
E-rate	\$ 120,000.00	<i>Reimbursement Based</i>
Other local revenue and insurance dividends	\$ 40,000.00	
Total Local Revenue	\$ 2,728,611.00	
State Revenue		
Discretionary - General	\$ 8,743,157.00	
Discretionary - Health Insurance		<i>Included above</i>
Salary Apportionment	\$ 16,769,500.57	
Benefit Apportionment	\$ 3,498,218.90	
Exceptional Contracts, Tuition Equivalency, Sed	\$ 65,859.00	
Transportation	\$ 1,535,884.03	
Total State Revenue	\$ 30,612,619.50	
Other State Support Revenue		
Bond Levy Equalization Support Program	\$ -	<i>Repealed July 1, 2024</i>
Charter School Facilities	\$ -	<i>N/A</i>
College and Career Advisors and Student Mentors	\$ 107,756.00	
Continuous Improvement Plans and Training	\$ 6,600.00	<i>Reimbursement Based</i>
Early Graduation Scholarship (Advanced Opportunities)	\$ 10,000.00	
English Language Acquisition	\$ 128,000.00	
English Language Grant	\$ -	<i>N/A</i>
Fast Forward (Advanced Opportunities)	\$ 1,000.00	
Literacy Proficiency - K-3 Enrollment	\$ 487,998.00	
Literacy Proficiency - K-3 Testing	\$ 467,676.00	
Math and Science Requirement	\$ 98,400.00	
National Board for Professional Teaching Standards	\$ -	<i>N/A</i>
Professional Development (Dyslexia)	\$ 36,706.92	
Professional Development (General)	\$ 133,459.58	
Remediation	\$ 80,000.00	
Safe & Drug-Free (Fund 246)	\$ 52,500.00	
School Facilities Maintenance (Lottery)	\$ -	<i>Repealed July 1, 2024</i>
School Facilities Maintenance Match	\$ -	<i>Repealed July 1, 2024</i>
School District Facilities Funds (Fund 435)	\$ -	<i>Wait for Clarification from State</i>
School Modernization Facilities Funds (Fund 436)	\$ -	<i>Wait for Clarification from State</i>
Technology (Classroom & LMS) (Fund 245)	\$ 350,000.00	
Unemployment Insurance (Paid directly to DOL)	\$ -	<i>Paid directly to DOL</i>

Not On Foundation Payments

State Broadband Reimbursement - After E-rate	\$	-	<i>Reimbursement Based</i>
CTE - Added Costs (Fund 243)	\$	175,000.00	
CTE - Perkins IV (Fund 263)	\$	70,000.00	<i>Reimbursement Based</i>
Content & Curriculum (Digital)	\$	-	<i>TBD</i>
Agricultural Equipment Tax Replacement Money	\$	76,853.00	
Personal Property Tax Replacement Money	\$	73,392.00	
Transportation Bus Depreciation (Fund 420)	\$	250,000.00	<i>3 Year Average - Estimate</i>
Total State Revenue	\$	2,605,341.50	

Fund Transfers In

Fund 251 Title I-A	\$	28,620.00	<i>Indirect Costs</i>
Fund 257 IDEA B - School Age	\$	17,655.30	<i>Indirect Costs</i>
Fund 258 IDEA B - Pre-K	\$	1,243.80	<i>Indirect Costs</i>
Fund 260 Medicaid	\$	175,500.00	<i>Reimbursement Based</i>
Fund 271 Title II-A	\$	-	<i>Indirect Costs</i>
Fund 253 Title I-C	\$	10,966.50	<i>Indirect Costs</i>
Fund 261 Title IV-A	\$	2,196.90	<i>Indirect Costs</i>
Total Fund Transfers	\$	236,182.50	

Grand Total General Fund Revenue \$ **36,182,754.50**

Description	Proposed Budget Expenses	200.43 Support Units % of FY 25	Known Factors	Raise/Step
Salaries (100)				
Admin				
District Administration Program (632) \$	341,652.40	1.5%		75,000.00
School Administration Program (641) \$	1,229,353.33	5.5%		
Certified				
Elementary School Program (512) \$	5,217,827.30	23.2%		371,800.00
Secondary School Program (515) \$	5,147,703.06	22.9%		
Alternative School Program (517) \$	879,830.11	3.9%		
Vocational-Technical Program (519) \$	768,831.42	3.4%		
Special Education Program (521) \$	953,829.24	4.2%		
Special Education Preschool Program (522) \$	161,340.67	0.7%		
Detention Center Program (546) \$	42,875.36	0.2%		
Attendance - Guidance - Health Program (611) \$	671,958.09	3.0%		
Special Education Support Services Program (616) \$	518,637.40	2.3%		
Educational Media Program (622) \$	58,809.29	0.3%		
Instruction-Related Technology Program (623) \$	65,480.50	0.3%		
Business Operation Program (651) \$	-	0.0%		
Classified				
Elementary School Program (512) \$	699,139.02	3.1%		200,000.00
Secondary School Program (515) \$	86,171.76	0.4%		
Alternative School Program (517) \$	94,034.08	0.4%		
Special Education Program (521) \$	80,416.08	0.4%		
Special Education Preschool Program (522) \$	19,012.58	0.1%		
School Activity Program (532) \$	69,526.08	0.3%		
Attendance - Guidance - Health Program (611) \$	87,055.95	0.4%		
Special Education Support Services Program (616) \$	39,305.39	0.2%		
Instruction Improvement Program (621) \$	21,693.48	0.1%		
Educational Media Program (622) \$	96,270.59	0.4%		
Instruction-Related Technology Program (623) \$	98,814.23	0.4%		
District Administration Program (632) \$	29,749.11	0.1%		
School Administration Program (641) \$	475,670.60	2.1%		
Business Operation Program (651) \$	650,980.90	2.9%		
Administrative Technology Service (656) \$	51,936.29	0.2%		
Buildings - Care Program (Custodial) (661) \$	985,967.66	4.4%		
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663) \$	78,467.22	0.3%		
Maintenance - Buildings and Equipment (664) \$	330,474.51	1.5%		
Maintenance - Grounds (665) \$	44,101.27	0.2%		
Pupil-To-School Transportation Program (681) \$	1,325,721.90	5.9%		
Subs \$	189,780.04	0.8%		
Summer School, Stipends, Supplemental, Etc.. \$	900,000.00	4.0%		
Total Salaries \$	22,512,416.89	100%		
Benefits (200)				
Admin				
21.13% - FICA & PESRI \$	331,953.51		<i>Persi Rate Increase</i>	0.79%
Certified				
21.13% - FICA & PESRI \$	3,251,298.97		<i>Persi Rate Increase</i>	0.79%
Classified				
19.61% - FICA & PESRI \$	1,265,686.02	12%	<i>Persi Rate Increase</i>	0.78%
Employer Paid Benefits-Dental, Vision, Life Insurance \$	351,444.44	3%	<i>Dental Rate Increase</i>	9.64%
Employer Paid Health Benefits \$	5,381,140.03	51%	<i>Health Rate Increase</i>	7.70%
Total Benefits \$	10,581,522.97	100%		
Purchased Services (300)				
% of FY 25				
Elementary School Program (512) \$	20,000.00	1%	<i>5K Each School</i>	
Secondary School Program (515) \$	50,000.00	3%	<i>10 Middle, 30 High</i>	
Alternative School Program (517) \$	10,000.00	1%	<i>5K Each School</i>	
Vocational-Technical Program (519) \$	-	0%	<i>Funds 243 & 263</i>	
Special Education Program (521) \$	-	0%	<i>Funds 257-260</i>	
Special Education Preschool Program (522) \$	-	0%		
Gifted & Talented Program (524) \$	-	0%		
Interscholastic Program (531) \$	20,000.00	1%	<i>AD Mileage & Trainer Contract</i>	
School Activity Program (532) \$	-	0%		
Summer School Program (541) \$	-	0%		
Adult School Program (542) \$	-	0%		
Detention Center Program (546) \$	500.00	0%		
Attendance - Guidance - Health Program (611) \$	45,000.00	2%		
Special Education Support Services Program (616) \$	-	0%	<i>Funds 257-260</i>	
Instruction Improvement Program (621) \$	200,000.00	10%	<i>PD & Literacy</i>	
Educational Media Program (622) \$	-	0%		
Instruction-Related Technology Program (623) \$	5,000.00	0%		
Books and Periodicals (624) \$	-	0%		
Board of Education Program (631) \$	45,000.00	2%		
District Administration Program (632) \$	40,000.00	2%		
School Administration Program (641) \$	11,000.00	1%		
Business Operation Program (651) \$	50,000.00	3%		
Central Service Program (655) \$	125,000.00	6%	<i>Printer & Copier Lease</i>	
Administrative Technology Service (656) \$	67,000.00	3%		
Buildings - Care Program (Custodial) (661) \$	885,000.00	44%		
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663) \$	5,500.00	0%		

Maintenance - Buildings and Equipment (664)	\$	115,000.00	6%
Maintenance - Grounds (665)	\$	17,000.00	1%
Security Program (667)	\$	10,000.00	1%
Pupil-To-School Transportation Program (681)	\$	136,000.00	7%
Pupil-Activity Transportation Program (682)	\$	135,000.00	7%
General Transportation Program (683)	\$	3,000.00	0%
Other Support Services Program (691)	\$	-	0%
Child Nutrition Program (710)	\$	-	0%
Community Services Program (720)	\$	-	0%
Enterprise Operations Program (730)	\$	-	0%
Student Activity Program (740)	\$	-	0%
Total Purchased Services	\$	1,995,000.00	100%

Fund 290

Supplies & Materials (400)

% of FY 25

Elementary School Program (512)	\$	60,000.00	3%
Secondary School Program (515)	\$	80,000.00	4%
Alternative School Program (517)	\$	20,000.00	1%
Vocational-Technical Program (519)	\$	-	0%
Special Education Program (521)	\$	-	0%
Special Education Preschool Program (522)	\$	-	0%
Gifted & Talented Program (524)	\$	-	0%
Interscholastic Program (531)	\$	15,000.00	1%
School Activity Program (532)	\$	-	0%
Summer School Program (541)	\$	150.00	0%
Adult School Program (542)	\$	-	0%
Detention Center Program (546)	\$	500.00	0%
Attendance - Guidance - Health Program (611)	\$	10,000.00	1%
Special Education Support Services Program (616)	\$	-	0%
Instruction Improvement Program (621)	\$	25,000.00	1%
Educational Media Program (622)	\$	7,500.00	0%
Instruction-Related Technology Program (623)	\$	475,000.00	24%
Books and Periodicals (624)	\$	-	0%
Board of Education Program (631)	\$	13,000.00	1%
District Administration Program (632)	\$	4,000.00	0%
School Administration Program (641)	\$	4,150.00	0%
Business Operation Program (651)	\$	16,500.00	1%
Central Service Program (655)	\$	35,000.00	2%
Administrative Technology Service (656)	\$	346,500.00	18%
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	117,000.00	6%
Maintenance - Buildings and Equipment (664)	\$	39,000.00	2%
Maintenance - Grounds (665)	\$	205,000.00	11%
Security Program (667)	\$	55,000.00	3%
Pupil-To-School Transportation Program (681)	\$	-	0%
Pupil-Activity Transportation Program (682)	\$	170,000.00	9%
General Transportation Program (683)	\$	-	0%
Other Support Services Program (691)	\$	12,500.00	1%
Child Nutrition Program (710)	\$	-	0%
Community Services Program (720)	\$	7,000.00	0%
Enterprise Operations Program (730)	\$	-	0%
Student Activity Program (740)	\$	-	0%
Capital Assets - Student Occupied (810)	\$	-	0%
Capital Assets - Non-Student Occupied (Reserved beginning FY 2026) (811)	\$	233,000.00	12%
Total Supplies & Materials	\$	1,950,800.00	100%

*15K Each School
25K Middle, 30K High
10K Each School
Funds 243 & 263
Funds 257-260*

Helmet Reconditioning

*Funds 257-260
PD & Literacy*

2 Route -160K

Supplemental Levy

Capital Purchases (500)

% of FY 25

Elementary School Program (512)	\$	33,500.00	2%
Secondary School Program (515)	\$	66,000.00	5%
Alternative School Program (517)	\$	-	0%
Vocational-Technical Program (519)	\$	-	0%
Special Education Program (521)	\$	-	0%
Special Education Preschool Program (522)	\$	-	0%
Gifted & Talented Program (524)	\$	-	0%
Interscholastic Program (531)	\$	-	0%
School Activity Program (532)	\$	-	0%
Summer School Program (541)	\$	-	0%
Adult School Program (542)	\$	-	0%
Detention Center Program (546)	\$	-	0%
Attendance - Guidance - Health Program (611)	\$	-	0%
Special Education Support Services Program (616)	\$	-	0%
Instruction Improvement Program (621)	\$	5,000.00	0%
Educational Media Program (622)	\$	500.00	0%
Instruction-Related Technology Program (623)	\$	95,500.00	7%
Books and Periodicals (624)	\$	-	0%
Board of Education Program (631)	\$	-	0%
District Administration Program (632)	\$	-	0%
School Administration Program (641)	\$	-	0%
Business Operation Program (651)	\$	-	0%
Central Service Program (655)	\$	-	0%
Administrative Technology Service (656)	\$	171,500.00	12%
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	-	0%
Maintenance - Buildings and Equipment (664)	\$	28,500.00	2%
Maintenance - Grounds (665)	\$	1,500.00	0%

*Supplemental Levy
Supplemental Levy*

Funds 243 & 263

PD & Literacy

Security Program (667)	\$	-	0%	
Pupil-To-School Transportation. Program (681)	\$	267,250.00	18%	<i>Transportation Deprecation</i>
Pupil-Activity Transportation Program (682)	\$	-	0%	
General Transportation Program (683)	\$	-	0%	
Other Support Services Program (691)			0%	
Child Nutrition Program (710)	\$	-	0%	
Community Services Program (720)	\$	-	0%	
Enterprise Operations Program (730)	\$	-	0%	
Student Activity Program (740)	\$	-	0%	
Capital Assets (810)	\$	540,000.00	37%	<i>Supplemental Levy</i>
Total Assets - Non-Student Occupied (Reserved beginning FY 2026) (811)	\$	245,000.00	17%	<i>Supplemental Levy</i>
Total Capital Purchases	\$	1,454,250.00	100%	
Debt Services (600)				
			% of FY 25	
Debt Services Program - Principal (911)	\$	-	#DIV/0!	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Interest (912)	\$	-	#DIV/0!	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Refunded Debt (913)	\$	-	#DIV/0!	<i>Paid from Fund 310 Debt Service</i>
Total Debt Services	\$	-	#DIV/0!	
Insurance & Judgements (700)				
			% of FY 25	
Board of Education Program (631)	\$	6,000.00	2%	
Buildings - Care Program (Property Insurance) (661)	\$	285,500.00	97%	
Pupil-To-School Transportation. Program (681)	\$	3,500.00	1%	
General Transportation Program (683)	\$	-	0%	
Total Insurance & Judgements	\$	295,000.00	100%	
Fund Transfers (800)				
			% of FY 25	
CTE - Added Costs (Fund 243)	\$	175,000.00	18%	
CTE - Perkins IV (Fund 263)	\$	70,000.00	7%	
Technology (Classroom & LMS) (Fund 245)	\$	350,000.00	37%	<i>State Tech Funds</i>
Safe & Drug-Free (Fund 246)	\$	52,500.00	6%	<i>State Safety Funds</i>
Medicaid Match (Fund 260)	\$	200,000.00	21%	<i>Medicaid Match</i>
Food Service FICA (Fund 290)	\$	100,000.00	11%	<i>Unpaid Meals, Breakfast, FICA</i>
School District Facilities Funds (Fund 435)	\$	-	0%	
School Modernization Facilities Funds (Fund 436)	\$	-	0%	
Total Fund Transfers	\$	947,500.00	100%	
Contingency				
			% of FY 25	
Contingency Set Aside	\$	10,000.00	0%	
Total Contingency	\$	10,000.00	0%	
All General Fund Expenses				
			% of FY 25	
Salaries	\$	22,512,416.89	57%	
Benefits	\$	10,581,522.97	27%	
Purchased Services	\$	1,995,000.00	5%	
Supplies & Materials	\$	1,950,800.00	5%	<i>Supplies Classified Wrong as Capital Purchases</i>
Capital Purchases	\$	1,454,250.00	4%	<i>Supplies Classified Wrong as Capital Purchases</i>
Debt Services	\$	-	0%	
Insurance & Judgements	\$	295,000.00	1%	
Fund Transfers	\$	947,500.00	2%	
Contingency	\$	10,000.00	0%	
Total General Fund Expenses	\$	39,746,489.87	100%	
	\$	(3,563,735.37)		

It is recognized that the Board has the responsibility to maintain good public elementary and secondary schools and to implement the educational interest of the State, consistent with State and federal educational requirements, including District improvement plans, accreditation requirements, and other school-based issues. However, recognizing also that it may become necessary to eliminate certificated staff positions in certain circumstances, this policy is adopted to provide a fair and orderly process should such elimination become necessary.

The Board has the sole and exclusive authority to determine the appropriate number of certificated employees and to eliminate certified staff positions consistent with the provisions of the State law. A reduction of certified employees may occur as a result of, but not be limited to, the following examples or from other conditions necessitating reductions.

Definitions

As outlined in Idaho Code 33-522A Reduction in Force is defined as follows:

1. A reduction in force may occur when there are:
 - a. Curriculum or program changes;
 - b. Negative changes in the financial conditions of the school district;
 - c. Decreases in student enrollment, including overall, by program, by grade or by school; or
 - d. Staffing or highly qualified teacher limitations of the district.
2. The need for implementation of a reduction in force or the elimination of certificated positions is left to the sole discretion of the Board provided however, that no such decision shall be made until after completion of the written evaluation for each certificated staff member and that the decision as to which employee(s) shall be subject to such reduction shall not be made solely on consideration of seniority or contract status.

The Board may choose to implement a reduction in force through the elimination of:

- a. The elimination of positions in certain grade levels only;
- b. The elimination of a position by category; or
- c. The elimination of a position in an overall review of the district.
- d. A portion or percentage of a position or positions; or
- e. Any combination of the above.

The term “teacher” shall apply to any employee of the District who holds a certificate issued by the State Board of Education who is employed in a teaching or administrative position, below the rank of Superintendent.

Procedures

1. Prior to commencing action to terminate teacher contracts under these procedures, the Board will give due consideration to its ability to effectuate position elimination and/or reduction in staff by:

- a. Voluntary retirements
 - b. Voluntary resignations
 - c. Transfer of existing staff members; or
 - d. Voluntary leaves of absence.
2. In the event a Reduction in Force is required, teachers who are retained pursuant to these procedures may be reassigned if suitable position openings are available in instructional areas for which they are Highly Qualified and for which the principal has approved transfer pursuant to Idaho Code.
3. In the Board's determination as to the individuals to be released pursuant to the Reduction in Force, consideration will be given to the criteria set out below. Each criterion shall be considered in terms of the total context when selecting those employees who are to be considered for release pursuant to the provisions of these procedures. The following criteria will be considered:
- a. Area(s) of certification for which the teacher is highly qualified which are classified by the District as hard to fill positions;
 - b. Number of areas of certification for which the teacher is highly qualified;
 - c. Educational or degree status;
 - d. National certifications held;
 - e. Position as a Lead or Master Teacher within the District;
 - f. Whether or not the teacher is highly qualified in a course necessary for high school graduation requirements;
 - g. Whether or not the teacher is highly qualified in a course necessary for middle school advancement;
 - h. Contribution and/or involvement in extracurricular or co-curricular positions with students;
 - i. Compliance with Professional Standards and Conduct over the course of employment with the District; and
 - j. Teacher evaluation, including components required by Idaho Code to be encompassed in teacher evaluation.

It is the intention of the Board that the individual and cumulative effect of each criterion on the welfare of students and the best long-term and short-term interest of the District be considered.

It is further the intent of the Board that primary consideration be the quality of instruction and the progress that students are making throughout the course of the school year, as well as properly endorsed, highly qualified, instructors be in classroom positions in order for the District to be compliant with federal and State education requirements. Thus, each criterion shall be considered in terms of this total context.

The factors for consideration shall be reviewed on an annual basis by the District's administration to determine whether factors should be added, eliminated, or weighted differently. Such recommendations for modification will then be brought before the Board for consideration.

4. The Human Resources Department shall provide advance notice of the possible reduction in force to all teachers who may be released, based upon the number of teachers who may be released, in whole or in part, and the school programs, teacher positions, or categories of positions that may be affected.
5. Upon receipt of this notification, it is recommended that the subject teachers review their personnel file materials with the District's Administrative Office to assure that the school has appropriate information relating to the various criteria referenced above.
 - a. If a teacher receiving a teacher profile believes that there is an error, the teacher shall notify the Human Resources Department of their concern of an error, in writing, by the close of the school day on the 10th business day after the teacher has received notice of the possible reduction in force.
 - b. This written notice shall specifically identify what element or elements of the teacher's personnel file and criteria are believed to be erroneous and explain specifically why the element(s) is believed to be in error.
 - c. If the District receives notice of possible error, each such written notice, timely received, shall be individually reviewed for possible reconsideration or evaluation of the information used in consideration of the Reduction in Force.
 - d. Should a teacher fail to inspect his or her personnel file and have inaccurate information in their personnel file and/or have failed to provide the District with updated information, the information contained in the file will be utilized for the Reduction in Force determination and the teacher will not have the opportunity to subsequently correct such information after the reduction in force has been implemented.
 - e. If the Human Resources Department determines that an error was made in completion of the teacher profile, a new profile will be created and forwarded to the teacher in question.
 - f. If the Human Resources Department determines that no error was made in completion of the teacher profile, the teacher shall be notified of this determination.
 - g. The teacher shall have a period of three school days to file written notice of an appeal of this decision to the District's Superintendent. Thereafter the Superintendent or the Superintendent's designee shall review the dispute, in whatever manner the Superintendent or designee deems appropriate for the circumstance, and make a final decision on the issue of the appeal and alleged error of the teacher profile.
6. If the Board determines that a reduction in force will be implemented, the Superintendent shall submit a list of the teachers recommended for release, through use of the above

process, and shall make recommendation to the Board as to what due process, if any, the Board needs to implement for each individual personnel situation.

7. All releases shall be done in conformance with the applicable provisions of Idaho Code and all affected teachers will be promptly notified, in writing, of the Board's decision or actions that need to be taken by the Board relating to applicable due process activities, if any.
8. Recall Provisions: If the contract of employment of a teacher is terminated because of the implementation of a reduction in force, the name of the teacher shall be placed upon a reappointment list and remain on such list for a period of 3 years.

If a position becomes open during such period, and the teacher has been selected by the Board as a person on the recall list who is highly qualified and most capable of holding the position, then the teacher will be notified in writing by certified mail, sent to the last known address, at least 30 days prior to the anticipated date of employment, when possible.

In determining whether a teacher is qualified for reappointment, the Board shall consider the criteria as set forth in these procedures. The teacher shall accept or reject the appointment in writing within seven days after receipt of such notification. If the appointment is accepted, the teacher shall receive a written contract within 20 days of receipt of the teacher's reply by the Board. If the teacher rejects the appointment offer or does not respond according to this procedure within seven days after receipt of such notification, the name of the teacher will be removed from the recall list.

LEGAL REFERENCE: § I.C. 33-514 Issuance of Annual Contracts
§ I.C. 33-515 Issuance of Renewable Contracts
§ I.C. 33-522 Reductions in Force
§ I.C. 33-1217 Accumulation of Unused Sick Leave

ADOPTED: April 17, 2000

AMENDED/REVISED: June 21, 2004; June 21, 2010; May 16, 2011; April 16, 2012; October 15, 2012; November 16, 2015; January 16, 2021

Refer to: Teacher Profile Rubric 650.00