

**NOTICE OF BUDGET HEARING 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, June 30, 2025 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	Dr. Kenneth Cox, Superintendent
Rick Stimpson, Vice Chair	Kerri Tibbitts, Board Clerk
Russ Suchan, Trustee	Reed Cotten, School Counsel
Jeff Gibson, Trustee	
Mary Andersen, Trustee	

1. CALL TO ORDER & ROLL CALL	
2. VISITOR WELCOME & PLEDGE OF ALLEGIANCE	
3. AGENDA APPROVAL	
4. BUDGET HEARING	2
5. BUSINESS	
A. Approval of Revised 2024-2025 Budget	19
B. Approval of 2025-2026 Budget	20
C. Approval of 2025-2026 Fees/Fundraisers	29
D. School Nutrition Co-op Agreement	36
6. 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 10<sup>th</sup> St., Rupert, Id. (208) 436-4727

**Acequia**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Foundations for Reading	School Wide

**Rupert**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Chocolate Sales	School Wide
Foundations for Reading	School Wide

**Heyburn**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Foundations for Reading	School Wide

**Paul**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Foundations for Reading	School Wide

**Minidoka Jr. High**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Yearbooks	School Wide
Ice Cream Sales	School Wide
Candy Sales	School Wide
3D Printed Items	School Wide
No Uniform Dollar Day	School Wide
Hat Day	School Wide
Businesses Donations	School Wide
Soda Sales	School Wide
Popcorn Sales	School Wide

**East**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Sponsorship Donations	Cheer
Mini-Cheer Camp	Cheer
Popcorn Sales	Dance
Chocolate Sales	Dance
Chocolate Sales	School Wide
Ice Cream Sales	School Wide
Snow Cone Sales	Choir

**West**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
3D Printed Items	STEM
Snow Cones	Choir
Cheer Camp/Clinic	Cheer
Wreath/Poinsettia Sales	Cheer

**Minico**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Miller Research Potatoes	Builders Academy/Skills USA
Cornhole Tournament	Volleyball
Flannel Blanket Sales	Volleyball
Veteran Day Signs	Cheer
Cookie Dough Sales	Cheer
Tennis Tournament	Tennis

*Instead of popcorn*

<b>Pickleball Tournament</b>	<b>Tennis</b>	
Fence Banners	Softball	
<b>Spirit Wear Sales</b>	<b>Softball</b>	<i>Instead of Jerky Sales</i>
Orange sales	Baseball	
Media guide	Baseball	
Meet the Player	Boys Basketball	
Youth camps	Boys Basketball	
Golf scramble	Boys Basketball	
TBD	Girls basketball	
Youth camps	Girls basketball	
Golf scramble	Girls basketball	
Gold cards	Football	
Sponsor signs-fence	Football	
Gun raffle	Wrestling	
Food trucks	Student Council	<i>homecoming/sping fling</i>
Dance tickets	Student Council	
Tshirts sales	Student Council	
Senior parking sports	Senior Class	
sticker/creamies sales	Art Club	
Daddy/Daughter dance	FCS (FCCLA/Ed Assist)	
Bread/cookie sales	Culinary Arts classes	
Poinsettia sales	FFA	
Dinner/Auction	FFA	<i>proceeds to MEF</i>
July 4th Food booth sales	FFA	<i>FFA Alumni group</i>
Water sales	IDFY	
Big Band Socia	Band	
Madrigal dinner	Choir	
Cowboy Dinner	Orchestra	
Play	Operetta	
Raffle	Construction Skills	
Cookie Dough Sales	Dance	
Car Washes	Dance	
Mini Dance Camp	Dance	
Greenhouse sales	Greenhouse	

**Mt. Harrison**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Hat Day	School Wide
Bingo/Potato Bar Tournament	School Wide
Sell Veterans Yard Signs	BPA
Veteran Dinner	Sunshine
Worked in Kiwanis 4th of July Food Booth	Hope Squad
Sell Pumpkin Rolls for Thanksgiving	Hope Squad
Ask ICCU for Money for Sweatshirts	Hope Squad
Ask Lookout CU for Money for Hope Week	Hope Squad
Dollars for Donuts / Drink & Treat Sales	BPA/ Sunshine
Candy Grams / Drink & Treat Sales (Halloween)	BPA / Sunshine
Pops and Popcorn for Professionals / Pops for Seniors	BPA
Sell Grad Yard Signs	Senior Class--Phx Publishing
Local Business Donation / Sponsorships	BPA
Munchie Mart- 4th Hour Daily (Nutritional Compliant)	BPA-Youth Entrepreneurs
Krispy Kreme Donuts Sale	BPA

Christmas Drink & Treat Sales  
School Merch-Swag  
Valentines Drink & Treat Sales  
Be My Valentine Candy Grams  
St. Patty Cookies  
Pie Face Fundraiser  
Bertie Bots Sales  
Raffle  
Spring Cornhole Tournament  
EOY Treat & Drink Sale  
Calendar Date  
Movie Night & Concessions  
Treat sales

Sunshine  
Phx Publishing  
Sunshine  
BPA  
BPA  
School Wide  
Student Council  
Senior  
School Wide  
Sunshine  
Seniors  
Seniors  
Student Council

### Minidoka School Meal Prices

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Student Breakfast	2.50	All schools
Reduced Breakfast	0.30	All schools
Adult Breakfast	4.00	Adult charge
Student Lunch: High School	3.25	High schools
Student Lunch: Middle School	3.25	Middle schools
Student Lunch: Elementary	3.25	Elementary schools
Reduced Lunch	0.40	All schools
Adult Lunch	5.50	Adult charge

### Elementary Schools Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Fee	17.00	Activities for students, assemblies, treats, field day, awards, movies (optional)
Field Day	7.00	Snacks/treats for field day (optional)
Recorders	7.00	Recorders for music
Skiing/Snowboard Lift Ticket	22.00	Ski/snow Lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	17.00	Ski/snow Rentals parent pays online to Pomerelle
Skiing/Snowboarding Id Card	7.00	Ski ID badge parent pays online to Pomerelle
Bowling	7.00	Bus and pass
Movie	8.00	Bus and movie/treat pass
Orchestra Fee	22.00	5th grade strings fee for method book, and bussing costs for rehearsals
Intramural Basketball	22.00-27.00	Uniforms for intramural basketball

### Minidoka Jr. School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Yearbook	22.00	Yearbook
Activity Fee	12.00	Activities for students, assemblies, treats, field day, awards, movies, Headphones for School Use
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)

### Mt Harrison School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Daycare	64.00	Students can earn grade based scholarships to reduce this amount. This is per quarter.
School Uniform	TBD	Uniforms purchased by student based on choice
Senior Trip	105.00	Senior trip (students only pay a portion of the total cost of the trip)
Yearbook	27.00	Yearbook
Business Club	33.00	Dues for BPA
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)

### West Minico School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Card	22.00	Activity card
Replacement Activity Card	7.00	Replacement activity card
Activity Punch Pass	33.00	Parent punch pass
Athletics - Sprit Packs	33.00-43.00	Spirit packs
Athletics - Uniforms	33.00-43.00	Uniforms/t-shirts
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)
Builders Club Dues	5.00	National dues
Ski School	53.00	Ski school (advisor stipend/trans)
Skiing/Snowboard Lift	27.00	Ski/snow lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	27.00	Ski/snow rental parent pays online to Pomerelle
Skiing/Snowboard Id	7.00	Ski/snow ID parent pays online to Pomerelle
Stem Club Dues	7.00	Stem club dues
Student Council Dues	38.00	Sweat-shirt and shirt
Publication	29.00	Sweat-shirt and shirt
Band Rental	33.00	Rental of band instrument
Choir Fee	17.00	Performance, clothing, music, events
Cheerleaders	747.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Dance Team	483.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Family Consumer Science	5.00	Project supplies
Orchestra Rental	33.00	Instrument rental
Orchestra Trips	12.00	Clinic fee
Shop Project	8.00-18.00	Wood project
Yearbook	28.00	Yearbook

**East Minico School Fees**

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Card	22.00	Activity card
Replacement Activity Card	7.00	Replacement activity card
Activity Punch Pass	33.00	Parent punch pass
Athletics - Sprit Packs	33.00-43.00	Spirit packs
Athletics - Uniforms	33.00-43.00	Uniforms
Athletics - T-Shirts	14.00	T-shirts
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)
Builders Club Dues	5.00	National dues
Ski School	53.00	Ski school (advisor stipend/trans)
Skiing/Snowboard Lift	27.00	Ski/snow lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	27.00	Ski/snow rental parent pays online to Pomerelle
Skiing/Snowboard Id	7.00	Ski/snow ID parent pays online to Pomerelle
Stem Club Dues	7.00	Stem club dues
Student Council Dues	38.00	Sweat-shirt and shirt
Student Council Trip	58.00	Lagoon trip
Annual Club Dues	29.00	Annual club dues
Band Rental	33.00	Rental of band instrument
Choir Fee	17.00	Performance, clothing, music, events
Cheerleaders	752.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Dance Team	483.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Family Consumer Science	5.00	Project supplies
Orchestra Rental	33.00	Instrument rental
Orchestra Trips	12.00	Clinic fee
Shop Project	17.00	Wood project
Student Planner/Handbook	8.00	Student Planner with rules & calendar
Yearbook	28.00	Yearbook

### Minico School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Card	43.00	Athletic events, activities participation
Activity Punch Pass Parent 30	157.00	Athletic events
<b>Art Supply Kit</b>	<b>12.00-22.00</b>	<b>Drawing supplies \$10, watercolor supplies \$18, or acrylic supplies \$20 depending on the class</b>
Baseball Spirit Pack	53.00	Spirit pack
Basketball Boys Spirit Pack	105.00	Shooting shirts, shorts
Basketball Boys Camp	TBD	Summer camp
Basketball Girls Spirit Pack	146.00	Warm ups/sweats
Bowling	64.00	Shoe rental and program
Cross Country	58.00	Shirt/sweater
<b>Origami Supplies</b>	<b>7.00</b>	<b>Origami Supplies</b>
Football Spirit Pack	53.00	Socks, t-shirts, shorts
Football Camp	TBD	Summer camp
Soccer Boys Jersey	43.00	Jersey
Soccer Girls Spirit Pack	126.00	Uniform, socks, warmups, practice t-shirt & shorts, travel T
Softball Spirit Pack	126.00	Warm ups, jerseys
Tennis Program	131.00	Uniform
Track	53.00	Shirt/sweat-shirt
Volleyball	105.00	Jacket, pants, t-shirt
Volleyball Camp	TBD	Team camp
Wrestling Spirit Pack	157.00	Shirt, shorts, warmups, spirit pack
Overflow Parking Permit	12.00	Overflow parking permits
Assigned Paved Parking Permit	22.00	Assigned paved parking permit
Class Of 2025 Senior Parking Spots	53.00	Senior parking slots
Class Of 2025 Lagoon Ticket	TBD	Senior trip
Class Of 2025 Senior Apparel	TBD	Senior t-shirt/hoodie
Class of 2025 Senior Celebration ticket	27.00	Senior celebration
Class of 2026 Prom ticket	43.00	Prom ticket
Art Club Dues	27.00	Food for socials, meetings and field trips
Business Club Dues	7.00	State and national dues
BPA Fees	27.00	State and national dues
FCCLA Club Dues	17.00	State and national dues
FFA Club Dues	27.00	State and national dues
FFA State Conference	TBD	Convention nationals/State
FFA Jacket	64.00	FFA jacket, shirt
Key Club Dues	17.00	District and national dues opt \$10.00 t-shirt
M Club Dues	7.00	Fund service projects
NHS Medallion	20.00	Medallion/cord
NHS Club Dues	12.00	National dues
NHS Breakfast	13.00	NHS breakfast
Astronomy Field Trip	10.00	Field trip
Science Club Dues	27.00	Club dues
Science Club T-shirt	22.00	T-shirt
Science Club Field Trip	22.00	Field trip
Ski School	64.00	Ski school(advisor stipend/trans)
Skiing/Snowboard Lift	27.00	Ski/snow Lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	27.00	Ski/snow Rentals parent pays online to Pomerelle
Skiing/Snowboard Id	7.00	Ski ID badge parent pays online to Pomerelle
Spanish Club Dues	12.00	Dues, activities
Spanish Club T-Shirt	12.00	T-shirt
Swim Team Fees	157.00	Pool fees
Swim Team Sweat-shirt	53.00	Swim sweat-shirt
Trap Club Dues	260.00	Supplies for trap club
TSA Dues	21.00	State and national dues
Young Governors Ball	74.00	Governors ball
Young Rep T-shirts	17.00	T-shirt
Welding Project Boards	27.00	Project Welding boards
Floral Design Project	33.00	Floral design projects
Band Symphonic Fee	95.00	Uniform rental, t-shirt
Band Instrument Rental	33.00	Rental of instrument unless damaged
Band Color Guard	95.00	Costumes
Band Camp	183.00	ISU Marching Band camp

Guitar Rental	33.00	Rental of instrument unless damaged
Book Rental	33.00-38.00	College book rental
Ceramics	27.00	Ceramic Supplies
Cheerleading	837.00-1037.00	First year fee, continuing \$800 for uniforms, choreography, camp
Choir Men's	43.00	Outfit rental and t-shirt
Choir Women's	157.00	Dress, retreat, jacket and folder
Choir Spartan Singers	209.00	Robe and t-shirt
Choir Reflections	209.00	Dress, jackets, folders
Choir Serenity Sounds	209.00	Dress and t-shirt
Choir Tour	TBD	Choir trip
Choir All State	12.00	Choir All State fee
Construction Skills Fee	28.00-933.00	Project costs
Spartan Dance	1,037.00	Uniforms, t-shirts, shoes, choreography, camp
Diesel Skills USA	33.00	Skills USA
Drivers Ed Fee	157.00	Drivers Ed fee if using district for course work
Drivers Ed IDLA	183.00	Enrollment fee if using IDLA for course work (\$75 IDLA fee;\$100 Drivers Education fee)
Health Occupations-Med Terminology	89.00	Medical terminology lab fee
Health Occupations Uniforms	TBD	Uniforms (scrubs)
Health Occupation HOSA Dues	22.00	HOSA dues
Health Occupation Field Trip	22.00	Field trip
Health Occupation HOSA Shirt	17.00	HOSA shirt
Health Occupation CPR Card	12.00	CPR Card
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)
Life Sports Fee	69.00	Travel and activity costs for horseback, golfing, bowling, fishing
Life Sports Fishing	33.00-53.00	Fishing rod made in class
Orchestra Rental <b>Per Semester</b>	43.00	Instrument rental per semester
Orchestra Dress	67.00	Dress
Orchestra Tux	123.00	Tux
Orchestra Solo Fee	12.00	Solo fee
Orchestra Trip Shirt	12.00	Orchestra trip shirt
Pre Engineering Academy Lunch	18.00	Etiquette luncheon
Science Cadaver Trip	12.00	Field trip
<b>STEM</b>	12.00	<b>Class Projects</b>
Weights Class Fee	12.00	Upkeep of equipment (only once per year)
PSAT Test	18.00	PSAT test for 10th grade
IDLA	79.00	Idaho Digital Learning class outside the regular attendance reimbursement
Student Council Fee	237.00	Conferences, retreats, several shirts
Student Body Officer Fee	265.00	Conferences, retreats, several shirts
Yearbook	64.00	Yearbook

**SUMMARY STATEMENT 2025 - 2026 SCHOOL BUDGET**

**ALL FUNDS**

School District: Minidoka County Joint School District #331

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026
Beginning Balances	\$ 3,313,973.00	\$ 1,618,198.00	\$ 4,944,164.00	\$ 8,571,250.00	\$ 4,755,328.00	\$ 3,377,838.00	\$ 1,437,305.00	\$ 18,309,670.00
Local Tax Revenue	\$ 3,231,581.00	\$ 2,254,511.00	\$ 2,540,264.00	\$ 2,800,000.00	\$ 3,008,669.00	\$ 764,193.00	\$ 235,961.00	\$ 1,100,000.00
Other Local	\$ -	\$ 1,003,426.00	\$ 4,767,135.00	\$ 1,387,000.00	\$ -	\$ 1,828,776.00	\$ 876,364.00	\$ 900,000.00
County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	\$ 29,868,350.00	\$ 36,081,831.00	\$ 34,948,974.00	\$ 35,090,910.00	\$ 2,265,914.00	\$ 2,322,429.00	\$ 23,096,564.00	\$ 985,000.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 8,359,955.00	\$ 6,888,134.00	\$ 6,358,014.00	\$ 6,350,000.00
Other Sources	\$ 124,597.00	\$ 65,688.00	\$ -	\$ 175,000.00	\$ 33,157.00	\$ 503,053.00	\$ -	\$ 500,000.00
<b>Totals</b>	<b>\$ 36,538,501.00</b>	<b>\$ 41,023,654.00</b>	<b>\$ 47,200,537.00</b>	<b>\$ 48,024,160.00</b>	<b>\$ 18,423,023.00</b>	<b>\$ 15,684,423.00</b>	<b>\$ 32,004,208.00</b>	<b>\$ 28,144,670.00</b>
EXPENDITURES	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026
Salaries	\$ 19,144,183.00	\$ 21,818,039.00	\$ 20,461,352.00	\$ 23,394,463.00	\$ 5,328,858.00	\$ 4,712,709.00	\$ 2,930,306.00	\$ 2,930,000.00
Benefits	\$ 7,879,263.00	\$ 9,088,728.00	\$ 8,927,445.00	\$ 10,582,429.00	\$ 2,407,619.00	\$ 2,228,065.00	\$ 1,570,905.00	\$ 1,570,000.00
Purchased Services	\$ 2,276,927.00	\$ 2,249,398.00	\$ 2,065,093.00	\$ 2,653,600.00	\$ 893,933.00	\$ 455,868.00	\$ 657,366.00	\$ 660,000.00
Supplies & Materials	\$ 3,331,771.00	\$ 825,855.00	\$ 2,040,029.00	\$ 1,653,667.00	\$ 2,931,419.00	\$ 3,173,207.00	\$ 1,495,217.00	\$ 1,500,000.00
Capital Outlay	\$ 1,869,904.00	\$ 1,199,971.00	\$ 4,740,922.00	\$ 1,145,000.00	\$ 1,434,330.00	\$ 1,677,866.00	\$ 5,123,266.00	\$ 5,000,000.00
Debt Retirement	\$ -	\$ -	\$ -	\$ -	\$ 1,936,572.00	\$ 1,933,715.00	\$ 1,917,478.00	\$ 1,925,000.00
Insurance & Judgments	\$ 418,402.00	\$ 394,446.00	\$ 394,446.00	\$ 406,000.00	\$ -	\$ -	\$ -	\$ -
Transfers (net)	\$ -	\$ 503,053.00	\$ -	\$ 500,000.00	\$ 124,597.00	\$ 65,688.00	\$ -	\$ 175,000.00
Contingency Reserve	\$ -	\$ -	\$ -	\$ 2,393,191.00	\$ -	\$ -	\$ -	\$ -
Unappropriated Balances	\$ 1,618,051.00	\$ 4,944,164.00	\$ 8,571,250.00	\$ 5,295,810.00	\$ 3,365,695.00	\$ 1,437,305.00	\$ 18,309,670.00	\$ 14,384,670.00
<b>Totals</b>	<b>\$ 36,538,501.00</b>	<b>\$ 41,023,654.00</b>	<b>\$ 47,200,537.00</b>	<b>\$ 48,024,160.00</b>	<b>\$ 18,423,023.00</b>	<b>\$ 15,684,423.00</b>	<b>\$ 32,004,208.00</b>	<b>\$ 28,144,670.00</b>

**This budget includes the following amounts to be levied in Judgement Funds, which are designated for expenditures related to daily maintenance and operational needs.**

- Minidoka County - \$35,543.88**
- Cassia County - \$660.07**
- Jerome County - \$7,862.11**
- Lincoln County - \$2,702.69**

**A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.**

**Description      Proposed Budget Revenues      202.52 Support Units**

**Fund Balance**

Appropriated Fund Balances	\$ 469,000.00
Unappropriated Fund Balances	\$ 8,102,250.00
<b>Total Fund Balance</b>	<b>\$ 8,571,250.00</b>

**Local Revenue**

Supplemental Levy	\$ 2,785,000.00	<i>Place Holder</i>
Tort Levy	\$ 9,000.00	
Tax Penalty and interest	\$ 6,000.00	
Interest/Fees	\$ 1,200,000.00	
Rental of buildings	\$ 2,000.00	
Secondary Activity Duties	\$ 25,000.00	<i>Flow Through</i>
E-rate	\$ 80,000.00	<i>Reimbursement Based</i>
Other local revenue and insurance dividends	\$ 80,000.00	
<b>Total Local Revenue</b>	<b>\$ 4,187,000.00</b>	

**State Revenue**

Discretionary - General	\$ 9,189,142.00	
Discretionary - Health Insurance		<i>Included above</i>
Salary Apportionment	\$ 18,276,061.00	
Benefit Apportionment	\$ 3,813,290.00	
Exceptional Contracts, Tuition Equivalency, Sed	\$ 29,196.00	
Transportation	\$ 2,218,613.00	<i>Reimbursement Based</i>
<b>Total State Revenue</b>	<b>\$ 33,526,302.00</b>	

**Other State Support Revenue**

Charter School Facilities	\$ -	<i>N/A</i>
College and Career Advisors and Student Mentors	\$ 100,000.00	
Content & Curriculum (Digital)	\$ -	<i>N/A</i>
Continuous Improvement Plans and Training	\$ 6,600.00	<i>Reimbursement Based</i>
Early Graduation Scholarship (Advanced Opportunities)	\$ 10,000.00	
English Language Acquisition	\$ 129,263.00	<i>CFSGA</i>
English Language Grant		<i>N/A</i>
Fast Forward (Advanced Opportunities)	\$ 1,500.00	
Literacy Proficiency - K-3 Enrollment	\$ 450,000.00	
Literacy Proficiency - K-3 Testing	\$ 400,000.00	
Math and Science Requirement	\$ 100,000.00	
National Board for Professional Teaching Standards	\$ -	<i>N/A</i>
Professional Development (Dyslexia)	\$ 30,000.00	
Professional Development (General)	\$ 110,000.00	
Remediation	\$ 77,000.00	
Unemployment Insurance ( <i>Paid directly to DOL</i> )		<i>Paid directly to DOL</i>
<i>Not On Foundation Payments</i>		
State Broadband Reimbursement - After E-rate	\$ -	<i>Reimbursement Based</i>
Agricultural Equipment Tax Replacement Money	\$ 76,853.00	
Personal Property Tax Replacement Money	\$ 73,392.00	
<b>Total State Revenue</b>	<b>\$ 1,564,608.00</b>	

**Fund Transfers In**

Fund 251 Title I-A	\$ -	<i>Indirect Costs</i>
Fund 257 IDEA B - School Age	\$ -	<i>Indirect Costs</i>
Fund 258 IDEA B - Pre-K	\$ -	<i>Indirect Costs</i>
Fund 260 Medicaid	\$ 175,000.00	<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>
<b>Total Fund Transfers</b>	<b>\$ 175,000.00</b>	

<b>Grand Total General Fund Revenue</b>	<b>\$ 48,024,160.00</b>
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**Description Proposed Budget Expenses**

*Descriptions*

**Salaries (100)**

*Admin*

District Administration Program (632)	\$	374,026.69
School Administration Program (641)	\$	1,306,558.90

*Certified*

Elementary School Program (512)	\$	4,691,570.20
Secondary School Program (515)	\$	5,703,126.75
Alternative School Program (517)	\$	659,545.00
Vocational-Technical Program (519)	\$	892,812.60
Special Education Program (521)	\$	1,545,508.18
Special Education Preschool Program (522)	\$	115,820.58
Detention Center Program (546)	\$	-
Attendance - Guidance - Health Program (611)	\$	681,869.54
Special Education Support Services Program (616)	\$	541,019.33
Educational Media Program (622)	\$	66,527.00
Instruction-Related Technology Program (623)	\$	-
Business Operation Program (651)	\$	-

*Classified*

Elementary School Program (512)	\$	370,457.51
Secondary School Program (515)	\$	37,537.50
Alternative School Program (517)	\$	20,859.30
Vocational-Technical Program (519)	\$	19,132.96
Special Education Program (521)	\$	63,469.96
Special Education Preschool Program (522)	\$	57,888.00
Interscholastic Program (531)	\$	70,908.00
School Activity Program (532)	\$	-
Attendance - Guidance - Health Program (611)	\$	49,856.25
Special Education Support Services Program (616)	\$	125,122.30
Instruction Improvement Program (621)	\$	-
Educational Media Program (622)	\$	130,739.08
Instruction-Related Technology Program (623)	\$	45,257.14
District Administration Program (632)	\$	53,553.36
School Administration Program (641)	\$	535,160.00
Business Operation Program (651)	\$	428,281.77
Administrative Technology Service (656)	\$	342,085.00
Buildings - Care Program (Custodial) (661)	\$	1,183,344.62
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	-
Maintenance - Buildings and Equipment (664)	\$	286,696.20
Maintenance - Grounds (665)	\$	95,993.74
Pupil-To-School Transportation Program (681)	\$	1,456,044.79
Community Services Program (720)	\$	143,691.20
Subs	\$	300,000.00
Summer School, Stipends, Supplemental, Etc..	\$	1,000,000.00

**Total Salaries \$ 23,394,463.00**

**Benefits (200)**

*Admin - FICA/PESRI/WC 22.21%*

District Administration Program (632)	\$	83,071.33
School Administration Program (641)	\$	290,186.73

*Certified - FICA/PESRI/WC 22.21%*

Elementary School Program (512)	\$	1,041,997.74
Secondary School Program (515)	\$	1,266,664.45
Alternative School Program (517)	\$	146,484.94
Vocational-Technical Program (519)	\$	198,293.68
Special Education Program (521)	\$	343,257.37
Special Education Preschool Program (522)	\$	25,723.75
Detention Center Program (546)	\$	-
Attendance - Guidance - Health Program (611)	\$	151,443.23
Special Education Support Services Program (616)	\$	120,160.39
Educational Media Program (622)	\$	14,775.65
Instruction-Related Technology Program (623)	\$	-
Business Operation Program (651)	\$	-

*Classified - FICA/PESRI/WC 20.69%*

Elementary School Program (512)	\$	76,647.66
Secondary School Program (515)	\$	7,766.51
Alternative School Program (517)	\$	4,315.79
Vocational-Technical Program (519)	\$	3,958.61
Special Education Program (521)	\$	13,131.94
Special Education Preschool Program (522)	\$	11,977.03
Interscholastic Program (531)	\$	14,670.87
School Activity Program (532)	\$	-
Attendance - Guidance - Health Program (611)	\$	10,315.26
Special Education Support Services Program (616)	\$	25,887.80
Instruction Improvement Program (621)	\$	-
Educational Media Program (622)	\$	27,049.92
Instruction-Related Technology Program (623)	\$	9,363.70
District Administration Program (632)	\$	11,080.19
School Administration Program (641)	\$	110,724.60
Business Operation Program (651)	\$	88,611.50
Administrative Technology Service (656)	\$	70,777.39
Buildings - Care Program (Custodial) (661)	\$	244,834.00
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	-
Maintenance - Buildings and Equipment (664)	\$	59,317.44
Maintenance - Grounds (665)	\$	19,861.11
Pupil-To-School Transportation Program (681)	\$	301,255.67
Community Services Program (720)	\$	29,729.71

Subs	\$	26,190.00
Summer School, Stipends, Supplemental, Etc..	\$	222,100.00

Employer Paid Medical/Vision Benefits	\$	5,334,841.44
Employer Paid Dental Benefits	\$	133,468.56
Employer Paid Life Benefits	\$	42,492.60

**Total Benefits \$ 10,582,429.00**

<b>Purchased Services (300)</b>			
Elementary School Program (512)	\$	-	
Secondary School Program (515)	\$	13,000.00	<i>Contracted Services, Membership Dues (3K Each Middle, 10K Minico)</i>
Alternative School Program (517)	\$	2,000.00	<i>Contracted Services, Mileage Reimbursements (2K Mt. Harrison)</i>
Vocational-Technical Program (519)	\$	-	
Special Education Program (521)	\$	-	
Special Education Preschool Program (522)	\$	-	
Gifted & Talented Program (524)	\$	-	
Interscholastic Program (531)	\$	33,000.00	<i>AD Mileage (3K) &amp; Trainer Contract (15K) , Helmet Reconditioning (5K Each Middle &amp; Minico)</i>
School Activity Program (532)	\$	-	
Summer School Program (541)	\$	-	
Adult School Program (542)	\$	-	
Detention Center Program (546)	\$	-	
Attendance - Guidance - Health Program (611)	\$	8,000.00	<i>Membership Dues, Phone Reimbursements</i>
Special Education Support Services Program (616)	\$	200,000.00	<i>Medicaid Match Payments</i>
Instruction Improvement Program (621)	\$	140,000.00	<i>Professional Development</i>
Educational Media Program (622)	\$	-	
Instruction-Related Technology Program (623)	\$	-	
Books and Periodicals (624)	\$	-	
Board of Education Program (631)	\$	38,600.00	<i>Membership Dues, Board Trainings, Legal Fees, Mileage Reimbursements</i>
District Administration Program (632)	\$	10,000.00	<i>Membership Dues, Phone Reimbursements, Mileage Reimbursements</i>
School Administration Program (641)	\$	28,000.00	<i>Membership Dues, Phone Reimbursements, Mileage Reimbursements</i>
Business Operation Program (651)	\$	60,000.00	<i>Membership Dues, Audit, Trainings, Phone Reimbursement, Mileage Reimbursements</i>
Central Service Program (655)	\$	150,000.00	<i>Postage, Printer &amp; Copier Leases, Shredding Services</i>
Administrative Technology Service (656)	\$	285,000.00	<i>Internet Services, Software Services, Phone Reimbursement, Technology Trainings (Supplemental Levy Amounts Included)</i>
Buildings - Care Program (Custodial) (661)	\$	615,000.00	<i>Contracted Custodial, Utilities</i>
Maintenance - Buildings and Equipment (Student Occupied) (664)	\$	365,000.00	<i>Contracted Maintenance &amp; Repairs, Inspections, Water Testing (Supplemental Levy Amounts Included)</i>
Maintenance - Grounds (665)	\$	355,000.00	<i>Contracted Maintenance &amp; Repairs, Equipment Rentals (Supplemental Levy Amounts Included)</i>
Security Program (667)	\$	-	
Pupil-To-School Transportation. Program (681)	\$	150,000.00	<i>Contracted Services, Vehicle Registration, CDL &amp; Physical Costs, Drug Testing, Phone Reimbursements, Utilities</i>
Pupil-Activity Transportation Program (682)	\$	186,000.00	<i>Contracted Bussing for Athletic/Activity Trips (5K Each Elementary, 1K Jr. High, 30K Each Middle, 5K Mt. Harrison, 100K Minico)</i>
General Transportation Program (683)	\$	15,000.00	<i>Contracted Services for District Vehicles</i>
Other Support Services Program (691)	\$	-	
Child Nutrition Program (710)	\$	-	
Community Services Program (720)	\$	-	
Enterprise Operations Program (730)	\$	-	
Student Activity Program (740)	\$	-	
<b>Total Purchased Services</b>	<b>\$</b>	<b>2,653,600.00</b>	

<b>Supplies &amp; Materials (400)</b>		
Elementary School Program (512)	\$ 48,167.00	<i>Supplies, Materials, Textbooks (5K Acequia, 10K Paul, 10K Heyburn, 10K Rupert, 5,606 LEP, 7,561 Literacy)</i>
Secondary School Program (515)	\$ 137,000.00	<i>Supplies, Materials, Textbooks (15K Each Middle, 30K Minico, 77K Remediation)</i>
Alternative School Program (517)	\$ 7,000.00	<i>Supplies, Materials, Textbooks (2K Minidoka Jr., 5K Mt. Harrison)</i>
Vocational-Technical Program (519)	\$ -	
Special Education Program (521)	\$ -	
Special Education Preschool Program (522)	\$ -	
Gifted & Talented Program (524)	\$ -	
Interscholastic Program (531)	\$ -	
School Activity Program (532)	\$ -	
Summer School Program (541)	\$ 1,000.00	<i>Supplies, Materials, Textbooks</i>
Adult School Program (542)	\$ -	
Detention Center Program (546)	\$ -	
Attendance - Guidance - Health Program (611)	\$ 8,000.00	<i>Health Supplies, Counseling Supplies</i>
Special Education Support Services Program (616)	\$ -	
Instruction Improvement Program (621)	\$ -	
Educational Media Program (622)	\$ 7,500.00	<i>Media Center Supplies</i>
Instruction-Related Technology Program (623)	\$ 82,000.00	<i>Supplies, Repair Parts, Curriculum/Classroom Software (Supplemental Levy Amounts Included)</i>
Books and Periodicals (624)	\$ -	
Board of Education Program (631)	\$ 2,500.00	<i>Board Supplies, Board Book Software (Supplemental Levy Amounts Included)</i>
District Administration Program (632)	\$ 1,000.00	<i>District Administration Supplies</i>
School Administration Program (641)	\$ 5,000.00	<i>School Administration Supplies</i>
Business Operation Program (651)	\$ 155,000.00	<i>Business Operations Supplies, Business Software (Supplemental Levy Amounts Included)</i>
Central Service Program (655)	\$ 35,000.00	<i>Paper, General Supplies</i>
Administrative Technology Service (656)	\$ 372,500.00	<i>Technology Supplies, Software (Supplemental Levy Amounts Included)</i>
Buildings - Care Program (Custodial) (661)	\$ 130,000.00	<i>Custodial Supplies</i>
Maintenance - Buildings and Equipment (664)	\$ 115,000.00	<i>Maintenance Supplies, Fuel</i>
Maintenance - Grounds (665)	\$ 124,000.00	<i>Grounds Supplies, Fuel (Supplemental Levy Amounts Included)</i>
Security Program (667)	\$ 8,000.00	
Pupil-To-School Transportation. Program (681)	\$ 395,000.00	<i>Fuel, Oil &amp; Lube, Shop Supplies, Tools, Bus Right Software (Supplemental Levy Amounts Included)</i>
Pupil-Activity Transportation Program (682)	\$ -	
General Transportation Program (683)	\$ 20,000.00	<i>District Vehicle Maintenance &amp; Fuel</i>
Other Support Services Program (691)	\$ -	
Child Nutrition Program (710)	\$ -	
Community Services Program (720)	\$ -	
Enterprise Operations Program (730)	\$ -	
Student Activity Program (740)	\$ -	
Capital Assets - Student Occupied (810)	\$ -	
<b>Total Supplies &amp; Materials</b>	<b>\$ 1,653,667.00</b>	

<b>Capital Purchases (500)</b>		
Elementary School Program (512)	\$	-
Secondary School Program (515)	\$	-
Alternative School Program (517)	\$	-
Vocational-Technical Program (519)	\$	-
Special Education Program (521)	\$	-
Special Education Preschool Program (522)	\$	-
Gifted & Talented Program (524)	\$	-
Interscholastic Program (531)	\$	-
School Activity Program (532)	\$	-
Summer School Program (541)	\$	-
Adult School Program (542)	\$	-
Detention Center Program (546)	\$	-
Attendance - Guidance - Health Program (611)	\$	-
Special Education Support Services Program (616)	\$	-
Instruction Improvement Program (621)	\$	-
Educational Media Program (622)	\$	-
Instruction-Related Technology Program (623)	\$	227,500.00
		<i>Student Devices (Supplemental Levy Amounts Included)</i>
Books and Periodicals (624)	\$	-
Board of Education Program (631)	\$	-
District Administration Program (632)	\$	-
School Administration Program (641)	\$	-
Business Operation Program (651)	\$	-
Central Service Program (655)	\$	-
Administrative Technology Service (656)	\$	227,500.00
		<i>Staff Devices (Supplemental Levy Amounts Included)</i>
Buildings - Care Program (Custodial) (661)	\$	-
Maintenance - Buildings and Equipment (Non-Student Occupied) (663)	\$	-
Maintenance - Buildings and Equipment (Student Occupied) (664)	\$	-
Maintenance - Grounds (665)	\$	90,000.00
		<i>Sweeper (Supplemental Levy Amounts Included)</i>
Security Program (667)	\$	-
Pupil-To-School Transportation Program (681)	\$	300,000.00
		<i>New Busses (Supplemental Levy Amounts Included)</i>
Pupil-Activity Transportation Program (682)	\$	-
General Transportation Program (683)	\$	-
Other Support Services Program (691)	\$	-
Child Nutrition Program (710)	\$	40,000.00
		<i>DSC Freezer - Replacement (Supplemental Levy Amounts Included)</i>
Community Services Program (720)	\$	-
Enterprise Operations Program (730)	\$	-
Student Activity Program (740)	\$	-
Capital Assets (810)	\$	260,000.00
		<i>Minico Math Wing HVAC (Supplemental Levy Amounts Included)</i>
<b>Total Capital Purchases</b>	<b>\$</b>	<b>1,145,000.00</b>

<b>Debt Services (600)</b>		
Debt Services Program - Principal (911)	\$ -	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Interest (912)	\$ -	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Refunded Debt (913)	\$ -	<i>Paid from Fund 310 Debt Service</i>
<b>Total Debt Services</b>	<b>\$ -</b>	

<b>Insurance &amp; Judgements (700)</b>		
Board of Education Program (631)	\$ 3,000.00	<i>Legal Judgements</i>
Buildings - Care Program (Custodial) (661)	\$ 400,000.00	<i>Property Insurance</i>
Pupil-To-School Transportation Program (681)	\$ 3,000.00	<i>Accident Judgements</i>
General Transportation Program (683)	\$ -	
<b>Total Insurance &amp; Judgements</b>	<b>\$ 406,000.00</b>	

<b>Fund Transfers (800)</b>		
CTE - Added Costs (Fund 243)	\$ -	
CTE - Perkins IV (Fund 263)	\$ -	
Technology (Classroom & LMS) (Fund 245)	\$ -	
Safe & Drug-Free (Fund 246)	\$ -	
Medicaid Match (Fund 260)	\$ -	
Food Service FICA (Fund 290)	\$ 500,000.00	<i>Unpaid Meals, FICA, Program Deficit</i>
School District Facilities Funds (Fund 435)	\$ -	
School Modernization Facilities Funds (Fund 436)	\$ -	
<b>Total Fund Transfers</b>	<b>\$ 500,000.00</b>	

<b>Contingency Reserve</b>		
Contingency Reserve	\$ 2,393,191.00	<i>5% of General Fund Budget</i>
<b>Total Contingency Reserve</b>	<b>\$ 2,393,191.00</b>	

<b>All General Fund Expenses</b>		
Salaries	\$ 23,394,463.00	
Benefits	\$ 10,582,429.00	
Purchased Services	\$ 2,653,600.00	
Supplies & Materials	\$ 1,653,667.00	
Capital Purchases	\$ 1,145,000.00	
Debt Services	\$ -	
Insurance & Judgements	\$ 406,000.00	
Fund Transfers	\$ 500,000.00	
Contingency Reserve	\$ 2,393,191.00	
<b>Total General Fund Expenses</b>	<b>\$ 42,728,350.00</b>	
<b>Unappropriated Fund Balances</b>	<b>\$ 5,295,810.00</b>	

**Levy Funds - \$2,709,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Instruction-Related Technology Program (623)				\$ 82,000.00	\$ 227,500.00
Board of Education Program (631)				\$ 2,500.00	
Business Operation Program (651)				\$ 125,000.00	
Administrative Technology Service (656)			\$ 285,000.00	\$ 372,500.00	\$ 227,500.00
Buildings - Care Program (Custodial) (661)					
Maintenance - Buildings and Equipment (664)			\$ 235,000.00		
Maintenance - Grounds (665)			\$ 335,000.00	\$ 74,000.00	\$ 90,000.00
Security Program (667)				\$ 8,000.00	
Pupil-To-School Transportation. Program (681)				\$ 45,000.00	\$ 300,000.00
Child Nutrition Program (710)					\$ 40,000.00
Capital Assets (810)					\$ 260,000.00
					<b>\$ 2,709,000.00</b>

DISTRICT WIDE	FY25 Levy Rollover		FY26 Levy Amounts + Rollover
Painting \$35,000 each year	\$ 10,000.00		\$ 45,000.00
Paving Repairs \$50,000 each	\$ 50,000.00		\$ 100,000.00
Sidewalks \$50,000 each year	\$ 50,000.00		\$ 100,000.00
Playgrounds			
Impact areas \$40,000 every other year	\$ 34,000.00		\$ 74,000.00
HVAC Replacement \$100,000 each year	\$ -		\$ 100,000.00
<b>ACEQUIA</b>			
<b>HEYBURN</b>			
ADA Bathroom	\$ -		
<b>PAUL</b>			
Doors & Locks/Security Systems	\$ 25,000.00	Phase 1 Grant (246)	
Fencing	\$ -		
ADA Bathroom	\$ -		\$ - Completed FY25
<b>RUPERT</b>			
Interior & Exterior Locks & Doors	\$ 250,000.00	School Modernization (436)	
LED Lighting	\$ -		
ADA Bathroom	\$ -		\$ 10,000.00
<b>EAST MINICO</b>			
<b>WEST MINICO</b>			
<b>MT HARRISON</b>			
Flooring	\$ 150,000.00	School Modernization (436)	
Windows	\$ 350,000.00	School Modernization (436)	
LED lighting	\$ -		
<b>MINICO</b>			
Flooring	\$ 16,000.00		\$ 16,000.00
Lab Countertops	\$ 14,000.00		\$ 14,000.00
HVAC Math Wing	\$ 160,000.00		\$ 160,000.00
Tennis Court Fix/ADA	\$ 100,000.00		\$ 100,000.00
<b>TRANSPORTATION</b>			
New Busses	\$ -		\$ 300,000.00
LED lighting	\$ -		\$ 25,000.00
<b>FOOD SERVICE</b>			
3 Compartment Sinks - East & West	\$ -		
DSC Freezer - Replacement	\$ -		\$ 40,000.00
Fence HVAC Units	\$ -		
LED lighting	\$ -		\$ 25,000.00
<b>DSC/TLC</b>			
Parking lot repair/Drainage	\$ 35,000.00		\$ 35,000.00
LED lighting	\$ -		\$ 100,000.00
<b>MAINTENANCE</b>			
Floor care equipment	\$ -		
Side by side & Attachments	\$ -		\$ -
Sweeper	\$ -		\$ 90,000.00 Side by Side Rolled into Sw
<b>TECHNOLOGY</b>			
Devices, Software, Repairs, Etc..	\$ -		\$ 920,000.00
Infrastructure	\$ -		\$ 455,000.00
	<u>\$ 469,000.00</u>		<u>\$ 2,709,000.00</u>

**Software Breakout**

Instruction-Related Technology Program (623)	\$ 82,000.00
Board of Education Program (631)	\$ 2,500.00
Business Operation Program (651)	\$ 125,000.00
Administrative Technology Service (656)	\$ 250,000.00
Security Program (667)	\$ 8,000.00
Pupil-To-School Transportation. Program (681)	\$ 45,000.00
	<u>\$ 512,500.00</u>

**Literacy - \$850,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Elementary School Program (512)	\$ 566,889.00	\$ 275,549.95		\$ 7,561.05	
					<u>\$ 850,000.00</u>

**Math & Science - \$100,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Secondary School Program (515)	\$ 66,227.50	\$ 32,523.88		\$ 1,248.62	
					<u>\$ 100,000.00</u>

**College & Career - \$111,500**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Attendance - Guidance - Health Program (611)	\$ 70,027.00	\$ 29,804.80	\$ -	\$ 11,668.20	
					<u>\$ 111,500.00</u>

**Remediation - \$77,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Secondary School Program (515)				\$ 77,000.00	
					<u>\$ 77,000.00</u>

**Professional Development - \$140,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Instruction Improvement Program (621)			\$ 140,000.00		
					<u>\$ 140,000.00</u>

**English Language Acquisition - \$129,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Elementary School Program (512)	\$ 41,140.79	\$ 28,607.07		\$ 5,606.00	
Secondary School Program (515)	\$ 37,814.58	\$ 16,094.56			
					<u>\$ 129,263.00</u>

**Continuous Improvement Plans and Training - \$6,600**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Board of Education Program (631)			\$ 6,600.00		
					<u>\$ 6,600.00</u>

## SUMMARY STATEMENT 2025 - 2026 SCHOOL BUDGET

### ALL FUNDS

School District: Minidoka County Joint School District #331

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026
Beginning Balances	\$ 3,313,973.00	\$ 1,618,198.00	\$ 4,944,164.00	\$ 8,571,250.00	\$ 4,755,328.00	\$ 3,377,838.00	\$ 1,437,305.00	\$ 18,309,670.00
Local Tax Revenue	\$ 3,231,581.00	\$ 2,254,511.00	\$ 2,540,264.00	\$ 2,800,000.00	\$ 3,008,669.00	\$ 764,193.00	\$ 235,961.00	\$ 1,100,000.00
Other Local	\$ -	\$ 1,003,426.00	\$ 4,767,135.00	\$ 1,387,000.00	\$ -	\$ 1,828,776.00	\$ 876,364.00	\$ 900,000.00
County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	\$ 29,868,350.00	\$ 36,081,831.00	\$ 34,948,974.00	\$ 35,090,910.00	\$ 2,265,914.00	\$ 2,322,429.00	\$ 23,096,564.00	\$ 985,000.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 8,359,955.00	\$ 6,888,134.00	\$ 6,358,014.00	\$ 6,350,000.00
Other Sources	\$ 124,597.00	\$ 65,688.00	\$ -	\$ 175,000.00	\$ 33,157.00	\$ 503,053.00	\$ -	\$ 500,000.00
Totals	\$ 36,538,501.00	\$ 41,023,654.00	\$ 47,200,537.00	\$ 48,024,160.00	\$ 18,423,023.00	\$ 15,684,423.00	\$ 32,004,208.00	\$ 28,144,670.00
EXPENDITURES	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Actual/Budget 2024-2025	Proposed Budget 2025-2026
Salaries	\$ 19,144,183.00	\$ 21,818,039.00	\$ 20,461,352.00	\$ 23,394,463.00	\$ 5,328,858.00	\$ 4,712,709.00	\$ 2,930,306.00	\$ 2,930,000.00
Benefits	\$ 7,879,263.00	\$ 9,088,728.00	\$ 8,927,445.00	\$ 10,582,429.00	\$ 2,407,619.00	\$ 2,228,065.00	\$ 1,570,905.00	\$ 1,570,000.00
Purchased Services	\$ 2,276,927.00	\$ 2,249,398.00	\$ 2,065,093.00	\$ 2,653,600.00	\$ 893,933.00	\$ 455,868.00	\$ 657,366.00	\$ 660,000.00
Supplies & Materials	\$ 3,331,771.00	\$ 825,855.00	\$ 2,040,029.00	\$ 1,653,667.00	\$ 2,931,419.00	\$ 3,173,207.00	\$ 1,495,217.00	\$ 1,500,000.00
Capital Outlay	\$ 1,869,904.00	\$ 1,199,971.00	\$ 4,740,922.00	\$ 1,145,000.00	\$ 1,434,330.00	\$ 1,677,866.00	\$ 5,123,266.00	\$ 5,000,000.00
Debt Retirement	\$ -	\$ -	\$ -	\$ -	\$ 1,936,572.00	\$ 1,933,715.00	\$ 1,917,478.00	\$ 1,925,000.00
Insurance & Judgments	\$ 418,402.00	\$ 394,446.00	\$ 394,446.00	\$ 406,000.00	\$ -	\$ -	\$ -	\$ -
Transfers (net)	\$ -	\$ 503,053.00	\$ -	\$ 500,000.00	\$ 124,597.00	\$ 65,688.00	\$ -	\$ 175,000.00
Contingency Reserve	\$ -	\$ -	\$ -	\$ 2,393,191.00	\$ -	\$ -	\$ -	\$ -
Unappropriated Balances	\$ 1,618,051.00	\$ 4,944,164.00	\$ 8,571,250.00	\$ 5,295,810.00	\$ 3,365,695.00	\$ 1,437,305.00	\$ 18,309,670.00	\$ 14,384,670.00
Totals	\$ 36,538,501.00	\$ 41,023,654.00	\$ 47,200,537.00	\$ 48,024,160.00	\$ 18,423,023.00	\$ 15,684,423.00	\$ 32,004,208.00	\$ 28,144,670.00

**This budget includes the following amounts to be levied in Judgement Funds, which are designated for expenditures related to daily maintenance and operational needs.**

***Minidoka County - \$35,543.88***

***Cassia County - \$660.07***

***Jerome County - \$7,862.11***

***Lincoln County - \$2,702.69***

**A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.**

**Description      Proposed Budget Revenues      202.52 Support Units**

**Fund Balance**

Appropriated Fund Balances	\$ 469,000.00	
Unappropriated Fund Balances	\$ 8,102,250.00	
<b>Total Fund Balance</b>	<b>\$ 8,571,250.00</b>	

**Local Revenue**

Supplemental Levy	\$ 2,785,000.00	<i>Place Holder</i>
Tort Levy	\$ 9,000.00	
Tax Penalty and interest	\$ 6,000.00	
Interest/Fees	\$ 1,200,000.00	
Rental of buildings	\$ 2,000.00	
Secondary Activity Duties	\$ 25,000.00	<i>Flow Through</i>
E-rate	\$ 80,000.00	<i>Reimbursement Based</i>
Other local revenue and insurance dividends	\$ 80,000.00	
<b>Total Local Revenue</b>	<b>\$ 4,187,000.00</b>	

**State Revenue**

Discretionary - General	\$ 9,189,142.00	
Discretionary - Health Insurance		<i>Included above</i>
Salary Apportionment	\$ 18,276,061.00	
Benefit Apportionment	\$ 3,813,290.00	
Exceptional Contracts, Tuition Equivalency, Sed	\$ 29,196.00	
Transportation	\$ 2,218,613.00	<i>Reimbursement Based</i>
<b>Total State Revenue</b>	<b>\$ 33,526,302.00</b>	

**Other State Support Revenue**

Charter School Facilities	\$ -	<i>N/A</i>
College and Career Advisors and Student Mentors	\$ 100,000.00	
Content & Curriculum (Digital)	\$ -	<i>N/A</i>
Continuous Improvement Plans and Training	\$ 6,600.00	<i>Reimbursement Based</i>
Early Graduation Scholarship (Advanced Opportunities)	\$ 10,000.00	
English Language Acquisition	\$ 129,263.00	<i>CFSGA</i>
English Language Grant		<i>N/A</i>
Fast Forward (Advanced Opportunities)	\$ 1,500.00	
Literacy Proficiency - K-3 Enrollment	\$ 450,000.00	
Literacy Proficiency - K-3 Testing	\$ 400,000.00	
Math and Science Requirement	\$ 100,000.00	
National Board for Professional Teaching Standards	\$ -	<i>N/A</i>
Professional Development (Dyslexia)	\$ 30,000.00	
Professional Development (General)	\$ 110,000.00	
Remediation	\$ 77,000.00	
Unemployment Insurance ( <i>Paid directly to DOL</i> )		<i>Paid directly to DOL</i>

Not On Foundation Payments

State Broadband Reimbursement - After E-rate	\$ -	<i>Reimbursement Based</i>
Agricultural Equipment Tax Replacement Money	\$ 76,853.00	
Personal Property Tax Replacement Money	\$ 73,392.00	
<b>Total State Revenue</b>	<b>\$ 1,564,608.00</b>	

**Fund Transfers In**

Fund 251 Title I-A	\$ -	<i>Indirect Costs</i>
Fund 257 IDEA B - School Age	\$ -	<i>Indirect Costs</i>
Fund 258 IDEA B - Pre-K	\$ -	<i>Indirect Costs</i>
Fund 260 Medicaid	\$ 175,000.00	<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>
<b>Total Fund Transfers</b>	<b>\$ 175,000.00</b>	

<b>Grand Total General Fund Revenue</b>	<b>\$ 48,024,160.00</b>	
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**Description Proposed Budget Expenses**

*Descriptions*

**Salaries (100)**

*Admin*

District Administration Program (632)	\$	374,026.69
School Administration Program (641)	\$	1,306,558.90

*Certified*

Elementary School Program (512)	\$	4,691,570.20
Secondary School Program (515)	\$	5,703,126.75
Alternative School Program (517)	\$	659,545.00
Vocational-Technical Program (519)	\$	892,812.60
Special Education Program (521)	\$	1,545,508.18
Special Education Preschool Program (522)	\$	115,820.58
Detention Center Program (546)	\$	-
Attendance - Guidance - Health Program (611)	\$	681,869.54
Special Education Support Services Program (616)	\$	541,019.33
Educational Media Program (622)	\$	66,527.00
Instruction-Related Technology Program (623)	\$	-
Business Operation Program (651)	\$	-

*Classified*

Elementary School Program (512)	\$	370,457.51
Secondary School Program (515)	\$	37,537.50
Alternative School Program (517)	\$	20,859.30
Vocational-Technical Program (519)	\$	19,132.96
Special Education Program (521)	\$	63,469.96
Special Education Preschool Program (522)	\$	57,888.00
Interscholastic Program (531)	\$	70,908.00
School Activity Program (532)	\$	-
Attendance - Guidance - Health Program (611)	\$	49,856.25
Special Education Support Services Program (616)	\$	125,122.30
Instruction Improvement Program (621)	\$	-
Educational Media Program (622)	\$	130,739.08
Instruction-Related Technology Program (623)	\$	45,257.14
District Administration Program (632)	\$	53,553.36
School Administration Program (641)	\$	535,160.00
Business Operation Program (651)	\$	428,281.77
Administrative Technology Service (656)	\$	342,085.00
Buildings - Care Program (Custodial) (661)	\$	1,183,344.62
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	-
Maintenance - Buildings and Equipment (664)	\$	286,696.20
Maintenance - Grounds (665)	\$	95,993.74
Pupil-To-School Transportation Program (681)	\$	1,456,044.79
Community Services Program (720)	\$	143,691.20
Subs	\$	300,000.00
Summer School, Stipends, Supplemental, Etc..	\$	1,000,000.00

**Total Salaries \$ 23,394,463.00**

**Benefits (200)**

*Admin - FICA/PESRI/WC 22.21%*

District Administration Program (632)	\$	83,071.33
School Administration Program (641)	\$	290,186.73

*Certified - FICA/PESRI/WC 22.21%*

Elementary School Program (512)	\$	1,041,997.74
Secondary School Program (515)	\$	1,266,664.45
Alternative School Program (517)	\$	146,484.94
Vocational-Technical Program (519)	\$	198,293.68
Special Education Program (521)	\$	343,257.37
Special Education Preschool Program (522)	\$	25,723.75
Detention Center Program (546)	\$	-
Attendance - Guidance - Health Program (611)	\$	151,443.23
Special Education Support Services Program (616)	\$	120,160.39
Educational Media Program (622)	\$	14,775.65
Instruction-Related Technology Program (623)	\$	-
Business Operation Program (651)	\$	-

*Classified - FICA/PESRI/WC 20.69%*

Elementary School Program (512)	\$	76,647.66
Secondary School Program (515)	\$	7,766.51
Alternative School Program (517)	\$	4,315.79
Vocational-Technical Program (519)	\$	3,958.61
Special Education Program (521)	\$	13,131.94
Special Education Preschool Program (522)	\$	11,977.03
Interscholastic Program (531)	\$	14,670.87
School Activity Program (532)	\$	-
Attendance - Guidance - Health Program (611)	\$	10,315.26
Special Education Support Services Program (616)	\$	25,887.80
Instruction Improvement Program (621)	\$	-
Educational Media Program (622)	\$	27,049.92
Instruction-Related Technology Program (623)	\$	9,363.70
District Administration Program (632)	\$	11,080.19
School Administration Program (641)	\$	110,724.60
Business Operation Program (651)	\$	88,611.50
Administrative Technology Service (656)	\$	70,777.39
Buildings - Care Program (Custodial) (661)	\$	244,834.00
Maintenance - Non-Student Occupied (Reserved beginning FY 2026) (663)	\$	-
Maintenance - Buildings and Equipment (664)	\$	59,317.44
Maintenance - Grounds (665)	\$	19,861.11
Pupil-To-School Transportation Program (681)	\$	301,255.67
Community Services Program (720)	\$	29,729.71

Subs	\$	26,190.00
Summer School, Stipends, Supplemental, Etc..	\$	222,100.00

Employer Paid Medical/Vision Benefits	\$	5,334,841.44
Employer Paid Dental Benefits	\$	133,468.56
Employer Paid Life Benefits	\$	42,492.60

**Total Benefits \$ 10,582,429.00**

**Purchased Services (300)**

Elementary School Program (512)	\$	-	
Secondary School Program (515)	\$	13,000.00	Contracted Services, Membership Dues (3K Each Middle, 10K Minico)
Alternative School Program (517)	\$	2,000.00	Contracted Services, Mileage Reimbursements (2K Mt. Harrison)
Vocational-Technical Program (519)	\$	-	
Special Education Program (521)	\$	-	
Special Education Preschool Program (522)	\$	-	
Gifted & Talented Program (524)	\$	-	
Interscholastic Program (531)	\$	33,000.00	AD Mileage (3K) & Trainer Contract (15K) , Helmet Reconditioning (5K Each Middle & Minico)
School Activity Program (532)	\$	-	
Summer School Program (541)	\$	-	
Adult School Program (542)	\$	-	
Detention Center Program (546)	\$	-	
Attendance - Guidance - Health Program (611)	\$	8,000.00	Membership Dues, Phone Reimbursements
Special Education Support Services Program (616)	\$	200,000.00	Medicaid Match Payments
Instruction Improvement Program (621)	\$	140,000.00	Professional Development
Educational Media Program (622)	\$	-	
Instruction-Related Technology Program (623)	\$	-	
Books and Periodicals (624)	\$	-	
Board of Education Program (631)	\$	38,600.00	Membership Dues, Board Trainings, Legal Fees, Mileage Reimbursements
District Administration Program (632)	\$	10,000.00	Membership Dues, Phone Reimbursements, Mileage Reimbursements
School Administration Program (641)	\$	28,000.00	Membership Dues, Phone Reimbursements, Mileage Reimbursements
Business Operation Program (651)	\$	60,000.00	Membership Dues, Audit, Trainings, Phone Reimbursement, Mileage Reimbursements
Central Service Program (655)	\$	150,000.00	Postage, Printer & Copier Leases, Shredding Services
Administrative Technology Service (656)	\$	285,000.00	Internet Services, Software Services, Phone Reimbursement, Technology Trainings (Supplemental Levy Amounts Included)
Buildings - Care Program (Custodial) (661)	\$	615,000.00	Contracted Custodial, Utilities
Maintenance - Buildings and Equipment (Student Occupied) (664)	\$	365,000.00	Contracted Maintenance & Repairs, Inspections, Water Testing (Supplemental Levy Amounts Included)
Maintenance - Grounds (665)	\$	355,000.00	Contracted Maintenance & Repairs, Equipment Rentals (Supplemental Levy Amounts Included)
Security Program (667)	\$	-	
Pupil-To-School Transportation. Program (681)	\$	150,000.00	Contracted Services, Vehicle Registration, CDL & Physical Costs, Drug Testing, Phone Reimbursements, Utilities
Pupil-Activity Transportation Program (682)	\$	186,000.00	Contracted Bussing for Athletic/Activity Trips (5K Each Elementary, 1K Jr. High, 30K Each Middle, 5K Mt. Harrison, 100K Minico)
General Transportation Program (683)	\$	15,000.00	Contracted Services for District Vehicles
Other Support Services Program (691)	\$	-	
Child Nutrition Program (710)	\$	-	
Community Services Program (720)	\$	-	
Enterprise Operations Program (730)	\$	-	
Student Activity Program (740)	\$	-	
<b>Total Purchased Services</b>	<b>\$</b>	<b>2,653,600.00</b>	

<b>Supplies &amp; Materials (400)</b>		
Elementary School Program (512)	\$ 48,167.00	<i>Supplies, Materials, Textbooks (5K Acequia, 10K Paul, 10K Heyburn, 10K Rupert, 5,606 LEP, 7,561 Literacy)</i>
Secondary School Program (515)	\$ 137,000.00	<i>Supplies, Materials, Textbooks (15K Each Middle, 30K Minico, 77K Remediation)</i>
Alternative School Program (517)	\$ 7,000.00	<i>Supplies, Materials, Textbooks (2K Minidoka Jr., 5K Mt. Harrison)</i>
Vocational-Technical Program (519)	\$ -	
Special Education Program (521)	\$ -	
Special Education Preschool Program (522)	\$ -	
Gifted & Talented Program (524)	\$ -	
Interscholastic Program (531)	\$ -	
School Activity Program (532)	\$ -	
Summer School Program (541)	\$ 1,000.00	<i>Supplies, Materials, Textbooks</i>
Adult School Program (542)	\$ -	
Detention Center Program (546)	\$ -	
Attendance - Guidance - Health Program (611)	\$ 8,000.00	<i>Health Supplies, Counseling Supplies</i>
Special Education Support Services Program (616)	\$ -	
Instruction Improvement Program (621)	\$ -	
Educational Media Program (622)	\$ 7,500.00	<i>Media Center Supplies</i>
Instruction-Related Technology Program (623)	\$ 82,000.00	<i>Supplies, Repair Parts, Curriculum/Classroom Software (Supplemental Levy Amounts Included)</i>
Books and Periodicals (624)	\$ -	
Board of Education Program (631)	\$ 2,500.00	<i>Board Supplies, Board Book Software (Supplemental Levy Amounts Included)</i>
District Administration Program (632)	\$ 1,000.00	<i>District Administration Supplies</i>
School Administration Program (641)	\$ 5,000.00	<i>School Administration Supplies</i>
Business Operation Program (651)	\$ 155,000.00	<i>Business Operations Supplies, Business Software (Supplemental Levy Amounts Included)</i>
Central Service Program (655)	\$ 35,000.00	<i>Paper, General Supplies</i>
Administrative Technology Service (656)	\$ 372,500.00	<i>Technology Supplies, Software (Supplemental Levy Amounts Included)</i>
Buildings - Care Program (Custodial) (661)	\$ 130,000.00	<i>Custodial Supplies</i>
Maintenance - Buildings and Equipment (664)	\$ 115,000.00	<i>Maintenance Supplies, Fuel</i>
Maintenance - Grounds (665)	\$ 124,000.00	<i>Grounds Supplies, Fuel (Supplemental Levy Amounts Included)</i>
Security Program (667)	\$ 8,000.00	
Pupil-To-School Transportation. Program (681)	\$ 395,000.00	<i>Fuel, Oil &amp; Lube, Shop Supplies, Tools, Bus Right Software (Supplemental Levy Amounts Included)</i>
Pupil-Activity Transportation Program (682)	\$ -	
General Transportation Program (683)	\$ 20,000.00	<i>District Vehicle Maintenance &amp; Fuel</i>
Other Support Services Program (691)	\$ -	
Child Nutrition Program (710)	\$ -	
Community Services Program (720)	\$ -	
Enterprise Operations Program (730)	\$ -	
Student Activity Program (740)	\$ -	
Capital Assets - Student Occupied (810)	\$ -	
<b>Total Supplies &amp; Materials</b>	<b>\$ 1,653,667.00</b>	

<b>Capital Purchases (500)</b>		
Elementary School Program (512)	\$	-
Secondary School Program (515)	\$	-
Alternative School Program (517)	\$	-
Vocational-Technical Program (519)	\$	-
Special Education Program (521)	\$	-
Special Education Preschool Program (522)	\$	-
Gifted & Talented Program (524)	\$	-
Interscholastic Program (531)	\$	-
School Activity Program (532)	\$	-
Summer School Program (541)	\$	-
Adult School Program (542)	\$	-
Detention Center Program (546)	\$	-
Attendance - Guidance - Health Program (611)	\$	-
Special Education Support Services Program (616)	\$	-
Instruction Improvement Program (621)	\$	-
Educational Media Program (622)	\$	-
Instruction-Related Technology Program (623)	\$	227,500.00
		<i>Student Devices (Supplemental Levy Amounts Included)</i>
Books and Periodicals (624)	\$	-
Board of Education Program (631)	\$	-
District Administration Program (632)	\$	-
School Administration Program (641)	\$	-
Business Operation Program (651)	\$	-
Central Service Program (655)	\$	-
Administrative Technology Service (656)	\$	227,500.00
		<i>Staff Devices (Supplemental Levy Amounts Included)</i>
Buildings - Care Program (Custodial) (661)	\$	-
Maintenance - Buildings and Equipment (Non-Student Occupied) (663)	\$	-
Maintenance - Buildings and Equipment (Student Occupied) (664)	\$	-
Maintenance - Grounds (665)	\$	90,000.00
		<i>Sweeper (Supplemental Levy Amounts Included)</i>
Security Program (667)	\$	-
Pupil-To-School Transportation. Program (681)	\$	300,000.00
		<i>New Busses (Supplemental Levy Amounts Included)</i>
Pupil-Activity Transportation Program (682)	\$	-
General Transportation Program (683)	\$	-
Other Support Services Program (691)	\$	-
Child Nutrition Program (710)	\$	40,000.00
		<i>DSC Freezer - Replacement (Supplemental Levy Amounts Included)</i>
Community Services Program (720)	\$	-
Enterprise Operations Program (730)	\$	-
Student Activity Program (740)	\$	-
Capital Assets (810)	\$	260,000.00
		<i>Minico Math Wing HVAC (Supplemental Levy Amounts Included)</i>
<b>Total Capital Purchases</b>	<b>\$</b>	<b>1,145,000.00</b>

<b>Debt Services (600)</b>		
Debt Services Program - Principal (911)	\$ -	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Interest (912)	\$ -	<i>Paid from Fund 310 Debt Service</i>
Debt Services Program - Refunded Debt (913)	\$ -	<i>Paid from Fund 310 Debt Service</i>
<b>Total Debt Services</b>	<b>\$ -</b>	

<b>Insurance &amp; Judgements (700)</b>		
Board of Education Program (631)	\$ 3,000.00	<i>Legal Judgements</i>
Buildings - Care Program (Custodial) (661)	\$ 400,000.00	<i>Property Insurance</i>
Pupil-To-School Transportation Program (681)	\$ 3,000.00	<i>Accident Judgements</i>
General Transportation Program (683)	\$ -	
<b>Total Insurance &amp; Judgements</b>	<b>\$ 406,000.00</b>	

<b>Fund Transfers (800)</b>		
CTE - Added Costs (Fund 243)	\$ -	
CTE - Perkins IV (Fund 263)	\$ -	
Technology (Classroom & LMS) (Fund 245)	\$ -	
Safe & Drug-Free (Fund 246)	\$ -	
Medicaid Match (Fund 260)	\$ -	
Food Service FICA (Fund 290)	\$ 500,000.00	<i>Unpaid Meals, FICA, Program Deficit</i>
School District Facilities Funds (Fund 435)	\$ -	
School Modernization Facilities Funds (Fund 436)	\$ -	
<b>Total Fund Transfers</b>	<b>\$ 500,000.00</b>	

<b>Contingency Reserve</b>		
Contingency Reserve	\$ 2,393,191.00	<i>5% of General Fund Budget</i>
<b>Total Contingency Reserve</b>	<b>\$ 2,393,191.00</b>	

<b>All General Fund Expenses</b>		
Salaries	\$ 23,394,463.00	
Benefits	\$ 10,582,429.00	
Purchased Services	\$ 2,653,600.00	
Supplies & Materials	\$ 1,653,667.00	
Capital Purchases	\$ 1,145,000.00	
Debt Services	\$ -	
Insurance & Judgements	\$ 406,000.00	
Fund Transfers	\$ 500,000.00	
Contingency Reserve	\$ 2,393,191.00	
<b>Total General Fund Expenses</b>	<b>\$ 42,728,350.00</b>	
<b>Unappropriated Fund Balances</b>	<b>\$ 5,295,810.00</b>	

**Levy Funds - \$2,709,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Instruction-Related Technology Program (623)				\$ 82,000.00	\$ 227,500.00
Board of Education Program (631)				\$ 2,500.00	
Business Operation Program (651)				\$ 125,000.00	
Administrative Technology Service (656)			\$ 285,000.00	\$ 372,500.00	\$ 227,500.00
Buildings - Care Program (Custodial) (661)					
Maintenance - Buildings and Equipment (664)			\$ 235,000.00		
Maintenance - Grounds (665)			\$ 335,000.00	\$ 74,000.00	\$ 90,000.00
Security Program (667)				\$ 8,000.00	
Pupil-To-School Transportation. Program (681)				\$ 45,000.00	\$ 300,000.00
Child Nutrition Program (710)					\$ 40,000.00
Capital Assets (810)					\$ 260,000.00
					<b>\$ 2,709,000.00</b>

DISTRICT WIDE	FY25 Levy Rollover	FY26 Levy Amounts + Rollover
Painting \$35,000 each year	\$ 10,000.00	\$ 45,000.00
Paving Repairs \$50,000 each	\$ 50,000.00	\$ 100,000.00
Sidewalks \$50,000 each year	\$ 50,000.00	\$ 100,000.00
Playgrounds		
Impact areas \$40,000 every other year	\$ 34,000.00	\$ 74,000.00
HVAC Replacement \$100,000 each year	\$ -	\$ 100,000.00
<b>ACEQUIA</b>		
<b>HEYBURN</b>		
ADA Bathroom	\$ -	
<b>PAUL</b>		
Doors & Locks/Security Systems	\$ 25,000.00 Phase 1 Grant (246)	
Fencing	\$ -	
ADA Bathroom	\$ -	\$ - Completed FY25
<b>RUPERT</b>		
Interior & Exterior Locks & Doors	\$ 250,000.00 School Modernization (436)	
LED Lighting	\$ -	
ADA Bathroom	\$ -	\$ 10,000.00
<b>EAST MINICO</b>		
<b>WEST MINICO</b>		
<b>MT HARRISON</b>		
Flooring	\$ 150,000.00 School Modernization (436)	
Windows	\$ 350,000.00 School Modernization (436)	
LED lighting	\$ -	
<b>MINICO</b>		
Flooring	\$ 16,000.00	\$ 16,000.00
Lab Countertops	\$ 14,000.00	\$ 14,000.00
HVAC Math Wing	\$ 160,000.00	\$ 160,000.00
Tennis Court Fix/ADA	\$ 100,000.00	\$ 100,000.00
<b>TRANSPORTATION</b>		
New Busses	\$ -	\$ 300,000.00
LED lighting	\$ -	\$ 25,000.00
<b>FOOD SERVICE</b>		
3 Compartment Sinks - East & West	\$ -	
DSC Freezer - Replacement	\$ -	\$ 40,000.00
Fence HVAC Units	\$ -	
LED lighting	\$ -	\$ 25,000.00
<b>DSC/TLC</b>		
Parking lot repair/Drainage	\$ 35,000.00	\$ 35,000.00
LED lighting	\$ -	\$ 100,000.00
<b>MAINTENANCE</b>		
Floor care equipment	\$ -	
Side by side & Attachments	\$ -	\$ -
Sweeper	\$ -	\$ 90,000.00 Side by Side Rolled into Sw
<b>TECHNOLOGY</b>		
Devices, Software, Repairs, Etc..	\$ -	\$ 920,000.00
Infrastructure	\$ -	\$ 455,000.00
	<u>\$ 469,000.00</u>	<u>\$ 2,709,000.00</u>

**Software Breakout**

Instruction-Related Technology Program (623)	\$ 82,000.00
Board of Education Program (631)	\$ 2,500.00
Business Operation Program (651)	\$ 125,000.00
Administrative Technology Service (656)	\$ 250,000.00
Security Program (667)	\$ 8,000.00
Pupil-To-School Transportation. Program (681)	\$ 45,000.00
	<u>\$ 512,500.00</u>

**Literacy - \$850,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Elementary School Program (512)	\$ 566,889.00	\$ 275,549.95		\$ 7,561.05	
					<u>\$ 850,000.00</u>

**Math & Science - \$100,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Secondary School Program (515)	\$ 66,227.50	\$ 32,523.88		\$ 1,248.62	
					<u>\$ 100,000.00</u>

**College & Career - \$111,500**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Attendance - Guidance - Health Program (611)	\$ 70,027.00	\$ 29,804.80	\$ -	\$ 11,668.20	
					<u>\$ 111,500.00</u>

**Remediation - \$77,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Secondary School Program (515)				\$ 77,000.00	
					<u>\$ 77,000.00</u>

**Professional Development - \$140,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Instruction Improvement Program (621)			\$ 140,000.00		
					<u>\$ 140,000.00</u>

**English Language Acquisition - \$129,000**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Elementary School Program (512)	\$ 41,140.79	\$ 28,607.07		\$ 5,606.00	
Secondary School Program (515)	\$ 37,814.58	\$ 16,094.56			
					<u>\$ 129,263.00</u>

**Continuous Improvement Plans and Training - \$6,600**

	Salaries (100)	Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Purchases (500)
Board of Education Program (631)			\$ 6,600.00		
					<u>\$ 6,600.00</u>

### Minidoka School Meal Prices

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Student Breakfast	2.50	All schools
Reduced Breakfast	0.30	All schools
Adult Breakfast	4.00	Adult charge
Student Lunch: High School	3.25	High schools
Student Lunch: Middle School	3.25	Middle schools
Student Lunch: Elementary	3.25	Elementary schools
Reduced Lunch	0.40	All schools
Adult Lunch	5.50	Adult charge

### Elementary Schools Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Fee	17.00	Activities for students, assemblies, treats, field day, awards, movies (optional)
Field Day	7.00	Snacks/treats for field day (optional)
Recorders	7.00	Recorders for music
Skiing/Snowboard Lift Ticket	22.00	Ski/snow Lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	17.00	Ski/snow Rentals parent pays online to Pomerelle
Skiing/Snowboarding Id Card	7.00	Ski ID badge parent pays online to Pomerelle
Bowling	7.00	Bus and pass
Movie	8.00	Bus and movie/treat pass
Orchestra Fee	22.00	5th grade strings fee for method book, and bussing costs for rehearsals
Intramural Basketball	22.00-27.00	Uniforms for intramural basketball

### Minidoka Jr. School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Yearbook	22.00	Yearbook
Activity Fee	12.00	Activities for students, assemblies, treats, field day, awards, movies, Headphones for School Use
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)

### Mt Harrison School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Daycare	64.00	Students can earn grade based scholarships to reduce this amount. This is per quarter.
School Uniform	TBD	Uniforms purchased by student based on choice
Senior Trip	105.00	Senior trip (students only pay a portion of the total cost of the trip)
Yearbook	27.00	Yearbook
Business Club	33.00	Dues for BPA
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)

### West Minico School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Card	22.00	Activity card
Replacement Activity Card	7.00	Replacement activity card
Activity Punch Pass	33.00	Parent punch pass
Athletics - Sprit Packs	33.00-43.00	Spirit packs
Athletics - Uniforms	33.00-43.00	Uniforms/t-shirts
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)
Builders Club Dues	5.00	National dues
Ski School	53.00	Ski school (advisor stipend/trans)
Skiing/Snowboard Lift	27.00	Ski/snow lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	27.00	Ski/snow rental parent pays online to Pomerelle
Skiing/Snowboard Id	7.00	Ski/snow ID parent pays online to Pomerelle
Stem Club Dues	7.00	Stem club dues
Student Council Dues	38.00	Sweat-shirt and shirt
Publication	29.00	Sweat-shirt and shirt
Band Rental	33.00	Rental of band instrument
Choir Fee	17.00	Performance, clothing, music, events
Cheerleaders	747.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Dance Team	483.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Family Consumer Science	5.00	Project supplies
Orchestra Rental	33.00	Instrument rental
Orchestra Trips	12.00	Clinic fee
Shop Project	8.00-18.00	Wood project
Yearbook	28.00	Yearbook

**East Minico School Fees**

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Card	22.00	Activity card
Replacement Activity Card	7.00	Replacement activity card
Activity Punch Pass	33.00	Parent punch pass
Athletics - Sprit Packs	33.00-43.00	Spirit packs
Athletics - Uniforms	33.00-43.00	Uniforms
Athletics - T-Shirts	14.00	T-shirts
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)
Builders Club Dues	5.00	National dues
Ski School	53.00	Ski school (advisor stipend/trans)
Skiing/Snowboard Lift	27.00	Ski/snow lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	27.00	Ski/snow rental parent pays online to Pomerelle
Skiing/Snowboard Id	7.00	Ski/snow ID parent pays online to Pomerelle
Stem Club Dues	7.00	Stem club dues
Student Council Dues	38.00	Sweat-shirt and shirt
Student Council Trip	58.00	Lagoon trip
Annual Club Dues	29.00	Annual club dues
Band Rental	33.00	Rental of band instrument
Choir Fee	17.00	Performance, clothing, music, events
Cheerleaders	752.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Dance Team	483.00	Uniforms, warmups, camp gear, bags, poms, camp, choreography (total cost)
Family Consumer Science	5.00	Project supplies
Orchestra Rental	33.00	Instrument rental
Orchestra Trips	12.00	Clinic fee
Shop Project	17.00	Wood project
Student Planner/Handbook	8.00	Student Planner with rules & calendar
Yearbook	28.00	Yearbook

### Minico School Fees

<u>Item</u>	<u>Price</u>	<u>Explanation</u>
Activity Card	43.00	Athletic events, activities participation
Activity Punch Pass Parent 30	157.00	Athletic events
<b>Art Supply Kit</b>	<b>12.00-22.00</b>	<b>Drawing supplies \$10, watercolor supplies \$18, or acrylic supplies \$20 depending on the class</b>
Baseball Spirit Pack	53.00	Spirit pack
Basketball Boys Spirit Pack	105.00	Shooting shirts, shorts
Basketball Boys Camp	TBD	Summer camp
Basketball Girls Spirit Pack	146.00	Warm ups/sweats
Bowling	64.00	Shoe rental and program
Cross Country	58.00	Shirt/sweater
<b>Origami Supplies</b>	<b>7.00</b>	<b>Origami Supplies</b>
Football Spirit Pack	53.00	Socks, t-shirts, shorts
Football Camp	TBD	Summer camp
Soccer Boys Jersey	43.00	Jersey
Soccer Girls Spirit Pack	126.00	Uniform, socks, warmups, practice t-shirt & shorts, travel T
Softball Spirit Pack	126.00	Warm ups, jerseys
Tennis Program	131.00	Uniform
Track	53.00	Shirt/sweat-shirt
Volleyball	105.00	Jacket, pants, t-shirt
Volleyball Camp	TBD	Team camp
Wrestling Spirit Pack	157.00	Shirt, shorts, warmups, spirit pack
Overflow Parking Permit	12.00	Overflow parking permits
Assigned Paved Parking Permit	22.00	Assigned paved parking permit
Class Of 2025 Senior Parking Spots	53.00	Senior parking slots
Class Of 2025 Lagoon Ticket	TBD	Senior trip
Class Of 2025 Senior Apparel	TBD	Senior t-shirt/hoodie
Class of 2025 Senior Celebration ticket	27.00	Senior celebration
Class of 2026 Prom ticket	43.00	Prom ticket
Art Club Dues	27.00	Food for socials, meetings and field trips
Business Club Dues	7.00	State and national dues
BPA Fees	27.00	State and national dues
FCCLA Club Dues	17.00	State and national dues
FFA Club Dues	27.00	State and national dues
FFA State Conference	TBD	Convention nationals/State
FFA Jacket	64.00	FFA jacket, shirt
Key Club Dues	17.00	District and national dues opt \$10.00 t-shirt
M Club Dues	7.00	Fund service projects
NHS Medallion	20.00	Medallion/cord
NHS Club Dues	12.00	National dues
NHS Breakfast	13.00	NHS breakfast
Astronomy Field Trip	10.00	Field trip
Science Club Dues	27.00	Club dues
Science Club T-shirt	22.00	T-shirt
Science Club Field Trip	22.00	Field trip
Ski School	64.00	Ski school(advisor stipend/trans)
Skiing/Snowboard Lift	27.00	Ski/snow Lift ticket parent pays online to Pomerelle
Skiing/Snowboard Rental	27.00	Ski/snow Rentals parent pays online to Pomerelle
Skiing/Snowboard Id	7.00	Ski ID badge parent pays online to Pomerelle
Spanish Club Dues	12.00	Dues, activities
Spanish Club T-Shirt	12.00	T-shirt
Swim Team Fees	157.00	Pool fees
Swim Team Sweat-shirt	53.00	Swim sweat-shirt
Trap Club Dues	260.00	Supplies for trap club
TSA Dues	21.00	State and national dues
Young Governors Ball	74.00	Governors ball
Young Rep T-shirts	17.00	T-shirt
Welding Project Boards	27.00	Project Welding boards
Floral Design Project	33.00	Floral design projects
Band Symphonic Fee	95.00	Uniform rental, t-shirt
Band Instrument Rental	33.00	Rental of instrument unless damaged
Band Color Guard	95.00	Costumes
Band Camp	183.00	ISU Marching Band camp

Guitar Rental	33.00	Rental of instrument unless damaged
Book Rental	33.00-38.00	College book rental
Ceramics	27.00	Ceramic Supplies
Cheerleading	837.00-1037.00	First year fee, continuing \$800 for uniforms, choreography, camp
Choir Men's	43.00	Outfit rental and t-shirt
Choir Women's	157.00	Dress, retreat, jacket and folder
Choir Spartan Singers	209.00	Robe and t-shirt
Choir Reflections	209.00	Dress, jackets, folders
Choir Serenity Sounds	209.00	Dress and t-shirt
Choir Tour	TBD	Choir trip
Choir All State	12.00	Choir All State fee
Construction Skills Fee	28.00-933.00	Project costs
Spartan Dance	1,037.00	Uniforms, t-shirts, shoes, choreography, camp
Diesel Skills USA	33.00	Skills USA
Drivers Ed Fee	157.00	Drivers Ed fee if using district for course work
Drivers Ed IDLA	183.00	Enrollment fee if using IDLA for course work (\$75 IDLA fee;\$100 Drivers Education fee)
Health Occupations-Med Terminology	89.00	Medical terminology lab fee
Health Occupations Uniforms	TBD	Uniforms (scrubs)
Health Occupation HOSA Dues	22.00	HOSA dues
Health Occupation Field Trip	22.00	Field trip
Health Occupation HOSA Shirt	17.00	HOSA shirt
Health Occupation CPR Card	12.00	CPR Card
Laptop Protection	33.00	Laptop repairs and replacement costs. (\$25 if paid by August)
Life Sports Fee	69.00	Travel and activity costs for horseback, golfing, bowling, fishing
Life Sports Fishing	33.00-53.00	Fishing rod made in class
Orchestra Rental <b>Per Semester</b>	43.00	Instrument rental per semester
Orchestra Dress	67.00	Dress
Orchestra Tux	123.00	Tux
Orchestra Solo Fee	12.00	Solo fee
Orchestra Trip Shirt	12.00	Orchestra trip shirt
Pre Engineering Academy Lunch	18.00	Etiquette luncheon
Science Cadaver Trip	12.00	Field trip
<b>STEM</b>	12.00	<b>Class Projects</b>
Weights Class Fee	12.00	Upkeep of equipment (only once per year)
PSAT Test	18.00	PSAT test for 10th grade
IDLA	79.00	Idaho Digital Learning class outside the regular attendance reimbursement
Student Council Fee	237.00	Conferences, retreats, several shirts
Student Body Officer Fee	265.00	Conferences, retreats, several shirts
Yearbook	64.00	Yearbook

**Acequia**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Foundations for Reading	School Wide

**Rupert**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Chocolate Sales	School Wide
Foundations for Reading	School Wide

**Heyburn**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Foundations for Reading	School Wide

**Paul**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Foundations for Reading	School Wide

**Minidoka Jr. High**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Yearbooks	School Wide
Ice Cream Sales	School Wide
Candy Sales	School Wide
3D Printed Items	School Wide
No Uniform Dollar Day	School Wide
Hat Day	School Wide
Businesses Donations	School Wide
Soda Sales	School Wide
Popcorn Sales	School Wide

**East**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Sponsorship Donations	Cheer
Mini-Cheer Camp	Cheer
Popcorn Sales	Dance
Chocolate Sales	Dance
Chocolate Sales	School Wide
Ice Cream Sales	School Wide
Snow Cone Sales	Choir

**West**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
3D Printed Items	STEM
Snow Cones	Choir
Cheer Camp/Clinic	Cheer
Wreath/Poinsettia Sales	Cheer

**Minico**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Miller Research Potatoes	Builders Academy/Skills USA
Cornhole Tournament	Volleyball
Flannel Blanket Sales	Volleyball
Veteran Day Signs	Cheer
Cookie Dough Sales	Cheer
Tennis Tournament	Tennis

*Instead of popcorn*

<b>Pickleball Tournament</b>	<b>Tennis</b>	
Fence Banners	Softball	
<b>Spirit Wear Sales</b>	<b>Softball</b>	<i>Instead of Jerky Sales</i>
Orange sales	Baseball	
Media guide	Baseball	
Meet the Player	Boys Basketball	
Youth camps	Boys Basketball	
Golf scramble	Boys Basketball	
TBD	Girls basketball	
Youth camps	Girls basketball	
Golf scramble	Girls basketball	
Gold cards	Football	
Sponsor signs-fence	Football	
Gun raffle	Wrestling	
Food trucks	Student Council	<i>homecoming/sping fling</i>
Dance tickets	Student Council	
Tshirts sales	Student Council	
Senior parking sports	Senior Class	
sticker/creamies sales	Art Club	
Daddy/Daughter dance	FCS (FCCLA/Ed Assist)	
Bread/cookie sales	Culinary Arts classes	
Poinsettia sales	FFA	
Dinner/Auction	FFA	<i>proceeds to MEF</i>
July 4th Food booth sales	FFA	<i>FFA Alumni group</i>
Water sales	IDFY	
Big Band Socia	Band	
Madrigal dinner	Choir	
Cowboy Dinner	Orchestra	
Play	Operetta	
Raffle	Construction Skills	
Cookie Dough Sales	Dance	
Car Washes	Dance	
Mini Dance Camp	Dance	
Greenhouse sales	Greenhouse	

**Mt. Harrison**

<u>Fundraiser</u>	<u>Team/Group/Club</u>
Hat Day	School Wide
Bingo/Potato Bar Tournament	School Wide
Sell Veterans Yard Signs	BPA
Veteran Dinner	Sunshine
Worked in Kiwanis 4th of July Food Booth	Hope Squad
Sell Pumpkin Rolls for Thanksgiving	Hope Squad
Ask ICCU for Money for Sweatshirts	Hope Squad
Ask Lookout CU for Money for Hope Week	Hope Squad
Dollars for Donuts / Drink & Treat Sales	BPA/ Sunshine
Candy Grams / Drink & Treat Sales (Halloween)	BPA / Sunshine
Pops and Popcorn for Professionals / Pops for Seniors	BPA
Sell Grad Yard Signs	Senior Class--Phx Publishing
Local Business Donation / Sponsorships	BPA
Munchie Mart- 4th Hour Daily (Nutritional Compliant)	BPA-Youth Entrepreneurs
Krispy Kreme Donuts Sale	BPA

Christmas Drink & Treat Sales  
School Merch-Swag  
Valentines Drink & Treat Sales  
Be My Valentine Candy Grams  
St. Patty Cookies  
Pie Face Fundraiser  
Bertie Bots Sales  
Raffle  
Spring Cornhole Tournament  
EOY Treat & Drink Sale  
Calendar Date  
Movie Night & Concessions  
Treat sales

Sunshine  
Phx Publishing  
Sunshine  
BPA  
BPA  
School Wide  
Student Council  
Senior  
School Wide  
Sunshine  
Seniors  
Seniors  
Student Council

ATTACHMENT C:  
Magic Valley Cooperative Purchasing Membership Agreement

This agreement is to define the cooperative purchasing group referred to as the Magic Valley Co-op. The name of the purchasing group shall be the Magic Valley Co-op, hereinafter referred to as the "MVC". The member districts, schools or residential childcare centers hereby agree to cooperatively purchase upon the following **terms and conditions**:

1. The members of the MVC are duly constituted school districts or private schools, or within the state of Idaho operating non-profit food service programs.
2. The food service departments of the members will not contract for service of any kind with a for-profit food **service management company. In the event, during the time the purchase agreement is in effect, any member's food service function becomes contracted with or purchases services from a for-profit food service management company, that district will no longer be eligible to be a MVC member. Such a district will therefore no longer have access to the pricing provided by the MVC bid awards immediately after signing the agreement or purchasing the service. The members of the MVC have joined together for the purpose of requesting bids for the purchase of selected food and non-food supplies.**
3. The MVC, individual school district members, employees, officers, or agents shall neither solicit nor accept **gratuities, favors, or anything of monetary value from contractors, political contractors, or parties to sub-agreements.** Trivial benefits not to exceed a value of fifty dollars (\$50.00) incidental to personal, professional, or business contracts and involving no substantial risk of undermining official impartiality may be permitted.
4. All bid awards shall be in accordance with all state and federal laws and regulations.
5. No member of the MVC will accept responsibility for the performance of any purchasing contract by the vendor and/or the payment of the purchase price by any other member.
6. Members will be emailed the original bid award. The final approval of the bid award is the sole responsibility of the governing body of the individual members of MVC. Any and all contracts are entered into by the **individual district, private schools or residential childcare centers,**
7. The MVC bid season and this agreement shall be effective July 1 through June 30.
8. **Each member is a representative of the MVC. As a representative, the member will:**
  - a. Make good faith estimates of the quantity of each individual product that they expect to purchase during the bid cycle;
  - b. Complete projected numbers by required date established at the beginning of the bid cycle;
  - c. Attend the pre-bid meeting or coordinate preferences before the meeting
  - d. Attend the award meeting unless written prior notice is received**
  - e. Comply with all reasonable distributor timelines and minimum or maximum order quantities;**
  - f. Communicate and coordinate with all members of the MVC, including vendors, in a professional and **courteous manner deemed by the MCV administrators;**
  - g. Follow the complaint process, should there be an issue within MVC prevue;
  - h. **Pay a \$30 membership fee** to cover cost of legal printing;
  - i. Abide by the Code of Conduct as required by 2CFR Part 200.318 (c) (1).
- g. Should a MVC member breach this agreement in any part, the MVC Administrators may place the district on a probationary period by notifying district of:
  - a. Item(s) of agreement breached;
  - b. Required resolution;**
  - c, Timeline for resolution;**
  - d. Results of nonresolution
    - i. Results may consist of but are not limited to: termination immediately, termination after bid cycle, additional membership agreement statues, continuance in membership**Multiple probations of a district may result in permanent membership termination.

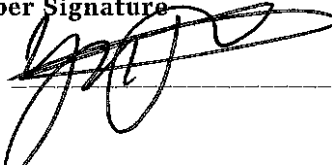
ATTACHMENT C:  
Magic Valley Cooperative Purchasing Membership Agreement

Printed Name: **Katie Rogers**

District: **Minidoka School District**

By signing below, you agree to the above terms and will purchase FOOD, NON-FOOD, PRODUCE AND MILK supplies for your district as awarded by the Magic Valley Cooperative.

**MVC Member Signature**

Signature: 

Date: 6/11/25

**Business Manager, Superintendent or Board Chairman Signature**

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

This document is to be **signed** and **returned** by MEMBERS ONLY by **July 1st** to Katie Rogers at [krogers@minidokaschools.org](mailto:krogers@minidokaschools.org).

**After agreement is returned, an invoice will be issued for collection of membership fee.**

**PROCUREMENT PLAN**  
**CHILD NUTRITION PROGRAM**

**July 2025 – June 30, 2026**

This Procurement plan will be implemented, July 1, 2025, from that day forward until amended. All procurements must adhere to the free and open competition. Source documentation must be available to determine open competition, the reasonableness, the allow-ability and the allocation of costs.

\_\_\_\_\_  
Chairman, Board of Education

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent of Schools

\_\_\_\_\_  
Date

*USDA is an equal opportunity provider, employer, and lender.*

**Minidoka County School District**  
**& Magic Valley Purchasing Co-op**

**PROCUREMENT PLAN**

The **Magic Valley Purchasing Co-op & Minidoka County School District** plan for procuring items for use in the Child Nutrition Program is as follows. The procurement plan provides for free-and-open competition, transparency in transactions, comparability, and documentation of all procurement.

- A. If the amount of purchases is \$150,000 and above or SFA approved threshold if less, **Formal** procurement procedures will be used as required by 2 CFR 200.319 and IC §67-2806 (2).
- B. If the amount of purchases is \$75,000 to \$150,000 **Informal Bidding** procurement procedures will be used as required by IC §67-2806 (1)
- C. If the amount of purchases is \$10,001 to \$74,999 **Small Purchase** procurement procedures will be used as required by 2 CFR 200.320 (b)

INFORMAL PROCUREMENT FORM ("Three Bids and a Buy")

"This institution is an equal opportunity provider." 1/16

Supplier/Bidder Name:		Bid #1			Bid #2			Bid #3		
Items to be Purchased Delivery Frequency : Bid will be honored for: _____ Number of day/week/month (s) School will state time period Product Name(s) & Specification(s):	Quantity to be purchased	Unit Price	Extended Price (Quantity x Unit Price)	SB * (U )	Unit Price	Extended Price (Quantity x Unit Price)	SB* (U)	Unit Price	Extended Price (Quantity x Unit Price)	SB* (U)
				<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
				<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
				<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
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				<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
				<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
<b>Total:</b>		\$			\$			\$		
*SB(Selected Bidder) = bidder that was chosen -check box:				<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
*Selected Bidder = school may award all items to <b>one bidder</b> (lowest total price) or award purchase on a <b>line item</b> basis (lowest line item price). School needs to tell the bidders which option they will use for awarding the purchase when they are asking for pricing; schools can state that either option may be used by the school to award the purchase.										
Method of contact: Email/Fax/Mail/In person/Phone										
Name of person quoting pricing:										
Date(s) contacted:										
Additional Notes:										
Signature & title of person completing this form:									Date:	

Name of selected bidder: \_\_\_\_\_ Why bid was chosen (price, availability, etc.) \_\_\_\_\_  
 Selected bidder was notified on: \_\_\_\_\_ by: \_\_\_\_\_ If notification was in writing, attach document to the procurement form

- D. If the amount of purchases is \$0-\$10,000 **Micro Purchase** procurement procedures will be used as required by 2 CFR 200.320 (a) and defined by 2 CFR 200.67
- E. **Contract cost and price** Per 2 CFR 200.323 (a) The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.
- F. **Prohibition of the acquisition of unnecessary or duplicative items** Per CFR 200.318 (d)/7 The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

The following procedures will be used for all other purchases.

- 1. Formal bid procedures will be applied on the basis of:

CATEGORY	PROCUREMENT METHOD	AWARD METHOD	TIME FRAME OF BID
FOOD & NON-FOOD SUPPLIES	FORMAL	LINE ITEM	ANNUAL
FOOD & NON-FOOD SUPPLIES	FORMAL	PRIME VENDOR	ANNUAL
PRODUCE	FORMAL (SMALL PURCHASE)	BOTTOM LINE	ANNUAL
LOCALLY-GROWN PRODUCE	INFORMAL (SMALL PURCHASE)	BOTTOM LINE	ANNUAL
CHEMICALS FOR CLEANING	FORMAL (SMALL PURCHASE)	LINE ITEM	ANNUAL
PEST MANAGEMENT	INFORMAL (MICRO PURCHASE)	BOTTOM LINE	ANNUAL
HOOD CLEANING	INFORMAL (MICRO PURCHASE)	BOTTOM LINE	ANNUAL
EQUIPMENT	INFORMAL (SMALL PURCHASE OR SEMI FORMAL OR FORMAL)	BOTTOM LINE	AS NEEDED
TECHNOLOGY	INFORMAL (SMALL PURCHASE OR SEMI FORMAL OR FORMAL)	BOTTOM LINE	AS NEEDED

- 2. Formal bid procedures will be applied on **the basis of a:**

- Centralized System
- Individualized School
- Multi-School Systems
- State Contract
- Combination of above (specify)

3. Because of the potential for purchasing more than \$150,000, it will be the responsibility of **Magic Valley Co-op** to document the amounts to be purchased so the correct method of procurement will be followed for coop purchasing.
  - A. When a **FORMAL** procurement method is required, the following **COMPETITIVE SEALED BID or an Invitation for Bid (IFB) or COMPETITIVE NEGOTIATION in the form of a Request for Proposal (RFP)** procedures will apply:
    1. An announcement of an **Invitation for Bid (IFB) or a Request for Proposal (RFP)** will be placed in the TIMES NEWS with the intent of the **Magic Valley Purchasing Co-op** to purchase needed items. The advertisement for bids/proposals or legal notice will be run for 2 Consecutive Weeks, prior to Bid Award.
    2. An advertisement is required for all purchases over the threshold of **7 CFR 200.319 and IC §67-2806 (2) \$150,000**. The announcement advertisement/legal notice will contain a general description of items to be purchased, the deadline for submission of sealed bids or proposals, and the address where the complete specifications and bid forms may be obtained.
    3. In an IFB or RFP, each vendor will be given an opportunity to bid on the same specifications. Brand Name or Equal/Equivalent.
    4. The developer of written specifications or descriptions for procurements will be prohibited from submitting bids or proposals for such products or services.
    5. The IFB or RFP will clearly define the purchase conditions. The following, shall be addressed in the procurement document:
      - (1) Contract period
      - (2) SFA is responsible for all contracts awarded (statement)
      - (3) Date, time, and location of bid opening
      - (4) How vendor is to be informed of bid acceptance or rejection
      - (5) Delivery schedule
      - (6) Set forth requirements which bidder must fulfill in order for bid to be evaluated
      - (7) Benefits to which the School Food Authority will be entitled if the contractor can not or will not perform as required
      - (8) Statement assuring positive efforts will be made to involve minority and small business
      - (9) Statement regarding the return of purchase incentives to the School Food Authority's non-profit Child Nutrition account
      - (10) Termination provisions and the basis for any settlement for all procurement over \$10,000.00
      - (11) Provision requiring compliance with Executive Order 11246 entitled "Equal Employment Opportunity" as amended by Executive Order 11375 and as supplemented in the Department of Labor regulations required for all contracts over \$10,000.00
      - (12) Procuring instrument to be used are purchase orders from firm fixed prices after formal bidding
      - (13) Escalation/De-escalation clause based on appropriate standard or cost index
      - (14) Specific bid protest procedures
      - (15) Provision requiring access by duly authorized representatives of the School Food Authority, State Agency, United State Department of Agriculture, or Comptroller General to any books, documents, papers and records of the contractor which are directly pertinent to all negotiated contracts
      - (16) Method of shipment or delivery upon ~~Contract~~ award

- (17) Provision requiring contractor to maintain all required records for *three* years after final payment and all other pending matters are closed for all negotiated contracts
- (18) Description of process for enabling vendors receive or pick up orders upon Contract award
- (19) Provision requiring the contractor to recognize mandatory standards and polices related to energy efficiency which are contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (PL 94-165)
- (20) All contracts over \$100,000.00 will require compliance with the Clean Air Act issued under Section 306, Executive Order 11738
- (21) Signed Certificate of Lobbying for all contracts over \$100,000
- (22) Signed statement of non-collusion
- (23) Signed Debarment/Suspension Certificate or statement included in contract or copy of Excluded Parties List System (EPLS).
- (24) Provision requiring **“Buy American”** as outlined in Policy Memorandum 210.21-14; specific instructions for prior approval of any and all of non domestic product.  
*By submitting and signing this proposal/bid, the bidder acknowledges and certifies that his/her company complies with the **Buy American provision** that the food delivered is of domestic origin or the product is substantially produced in the United States. For these purposes, substantially means over 51 percent of the processed food is from American-produced products. If the bidder is unable to certify compliance with the Buy American provision, the bidder shall state this in his/her response and provide an explanation as to why it cannot certify compliance.”*
- (25) Provision requiring the Contractor to abide with the Idaho Sex Offender Registration Act (sample language is attached with this document).

- 6. Specifications will be prepared and provided to potential contractors desiring to submit bids or proposals for the products or services requested. Vendors will be selected by the following methods:
  - a. Pricing
  - b. Performance
  - c. Quality
  - d. Geographic Preference

*“Positive efforts shall be made by recipients to utilize small businesses, minority owned firms, and women’s business enterprises whenever possible.” This means that schools may find ways to structure solicitations in order to target these types of businesses. For example, if a district is conducting an informal procurement, it may decide only to request bids from minority- or women-owned businesses. If a formal RFP is issued, the school may choose to award additional points to small businesses.*

- 7. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, an interpretation will be provided by, the **Magic Valley Coop Representative, Katie Rogers, Minidoka School District #331.**
- 8. The **Magic Valley Coop** will be responsible for securing all bids or proposals.
- 9. The **Magic Valley Coop** will be responsible to ensure all SFA procurements are conducted in compliance with applicable Federal regulations, State General Statutes or policies of the local Board of Education.
- 10. The following criteria will be used in awarding contracts as a result of bids.

- a. Pricing
- b. Service

- c. Quality
- d. Geographic Preference

11. *In awarding a competitive negotiation (RFP), a set of award criterion in the form of a weighted evaluation sheet will be provided to each bidder in the initial bid document materials. Price alone is not the sole basis for award, but remains the primary consideration when awarding a contract. Following evaluation and negotiations a firm fixed price or cost reimbursable contract is awarded.*
  12. The contracts will be awarded to the responsible bidder/proposer whose bid or proposal is responsive to the invitation and is most advantageous to the SFA, price, and other factors considered. Any and all bids or proposals may be rejected in accordance with law.
  13. The **Magic Valley Coop** is required to sign on the bid tabulation of competitive sealed bids or the evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.
  14. To ensure compliance with applicable laws, the **Magic Valley Coop** will review procurement plan annually, using the SP03-2017 procurement review tool.
  15. The **Magic Valley Coop** will be responsible for documentation that the actual product specified is received.
  16. Any time an accepted item is not available, the **Magic Valley Coop** will select the acceptable alternate. The contractor must inform **The Magic Valley Coop** *30 days prior* to a product not being available. In the event a non-domestic agricultural product is to be provided to the SFA, the contractor must obtain, in advance, the written approval of the product. The **Magic Valley Coop** must comply with the Buy American Provision.
  17. Full documentation as to the reason an accepted item was unavailable, and to the procedure used in determining acceptable alternates, will be available for audit and review. The person responsible for this documentation is **Magic Valley Coop for bid group**. *Purchases made outside the bid co-op, for products not listed on the Master bid, are the responsibility of each individual school district.*
  18. The **Magic Valley Coop** will be responsible for maintaining all documentation of the procurement process.
- B.** If the amount of purchases for items is less than the district's formal purchase threshold, the following, **SEMI-FORMAL PURCHASE PROCEDURES IC §67-2806 (1)** Issue written requests for bids describing goods or services desired to at least three vendors. Allow 3 days for written response, unless an emergency exists; 1 day for objections.
- C.** If the amount of purchases for items is less than the district's semi-formal purchase threshold, the following, **SMALL PURCHASE PROCEDURES 2 CFR 200.320 (b) Procurement by small purchase procedures including quotes**, will be used. Quotes from an adequate number of qualified sources will be required.
1. Written Specifications will be prepared and provided to the each vendor.
  2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of three vendors shall be contacted, but if there are not that many vendors in the area, then 2 will suffice.

- a. The **Minidoka School District** will be responsible for contacting potential vendors when price quotes are needed.
3. The price quotes will receive appropriate confidentiality before award.
    - a. Quotes will be awarded by **Minidoka School District**. Quotes awarded will be to the lowest and best quote based upon quality, service availability, and price. *If small purchase procedures are used, **verbal** price or rate quotations must be obtained from an adequate number of qualified sources. Document all responses. You can call or talk to vendors at a farmer's market.*
    - b. The **Minidoka School District** will be responsible for documentation of records to show selection of vendor, reasons for selection, names of all vendors contacted, price quotes from each vendor, and ***written specifications***.
    - c. The **Minidoka School District** will be responsible for documentation that the actual product specified is received.
    - d. Any time an accepted item is not available, the **Minidoka School District** will select the acceptable alternate. Full documentation will be made available as to the selection of the acceptable item.
  4. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, an interpretation will be provided by, the **Minidoka School District**. The **Minidoka School District** is required to sign all quote tabulations, signifying a review and approval of the selections.
- D.** If the amount of purchases for items is less than the district's than the small purchase threshold, **\$0-\$10,000** the following, **MICRO PURCHASE PROCEDURES 2 CFR 200.320 (a) and defined by 2 CFR 200.67**
1. The **Minidoka School District** distribute micro-purchases equitably among qualified suppliers.
  2. Micro Purchases may be awarded without soliciting competitive quotations if the District considers the price to be reasonable. The District maintains evidence of this reasonableness in records of all micro-purchases.
- G.** If it is necessary to make an emergency procurement to continue service, the purchase shall be made and a log of all such purchases shall be maintained by the **Minidoka School District**. The following emergency procedures shall be followed. All emergency procurements shall be approved by the **Minidoka School District** at a minimum, the following emergency procurement procedures shall be documented:
- a. Item name
  - b. Dollar amount
  - c. Vendor, and
  - d. Reason for emergency
1. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, an interpretation will be provided by, the **Minidoka School District**.
- H.** The contractor shall agree to retain all books, records and other documents relative to the contract agreement for three (3) years after final payment, or until audited by SFA, whichever is sooner. The SFA, its authorized agents, and/or USDA auditors shall have full access to and the right to examine any of said materials during said period.

I. The SFA shall agree to retain all books, records and other documents relative to the award of the contract agreement for three (3) years after final payment. Specifically shall maintain, at a minimum, the following documents:

- Written rationale for the method of procurement;
- A copy of the RFP or IFB;
- The selection of contract type;
- The bidding and negotiation history and working papers;
- The basis for contractor selection;
- Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;
- The basis for award cost or price;
- The terms and conditions of the contract;
- Any changes to the contract and negotiation history;
- Billing and payment records;
- A history of any contractor claims; and
- A history of any contractor breaches.

J. **CODE OF CONDUCT** The following conduct will be expected of all persons who are engaged in the awarding and administration of contracts supported by School Food and Nutrition Program Funds.

1. No employee, officer or agent of the **Minidoka School District**, shall participate in the selection or in the award or administration of a contract supported by program funds if a conflict of interest, real or apparent, would be involved.

Conflicts of interest arise when one of the following has a financial or other interest in the firm selected for the award:

- a. The employee, officer or agent;
  - b. Any member of the immediate family;
  - c. His or her partner;
  - d. An organization, which employs or is about to employ one of the above.
2. The **Minidoka School District** members, employees, officers or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.
  3. Penalties for violation of the code of conduct of the **Minidoka School District** Child Nutrition Program should be:
    - a. Removal by the coop for those accepting monetary value
    - b. Any legal action deemed necessary.

K. **Complaint Procedure** Should the SFA be dissatisfied with service from a vendor, the **Minidoka School District** contact shall follow the steps outlined in this procedure until a solution is met.

1. Notify the vendor of unsatisfactory work by verbal or written notice. Work with vendor to find a solution.
2. Notify the vendor in written form of unsatisfactory work, provide an acceptable solution and a timeline to be met.

3. Notify the Magic Valley Cooperative Administrators of the unsatisfactory work, provide documentation of steps one and two, provide suggested guidance on how the MVC shall proceed. The MVC will contact the vendor with the solution deemed acceptable.
4. Failure to comply with the acceptable solution after all mediation is exhausted, the Magic Valley Cooperative reserves the right to terminate the contract of an individual school with the vendor after 10 days of step three completion and notification.

Should the awarded vendor be dissatisfied with service from a MVC customer, the vendor contact shall follow the steps outlined in this procedure until a solution is met.

1. Notify the customer of the unsatisfactory work by verbal or written notice. Work with customer to find a solution.
2. Notify the customer in written form of unsatisfactory work, provide an acceptable solution and timeline to be met.
3. Notify the MVC Committee of the unsatisfactory work, provide documentation of steps one and two, provide suggested guidance on how the MVC shall proceed.
4. Failure to comply with the acceptable solution after all mediation is exhausted, the vendor reserves the right to terminate the contract of an individual school after 10 days of step three completion and notification.

**K. Idaho Sex Offender Registration Act**

Idaho Code §18-8329 prohibits any person who is registered or required to register under the Idaho Sex Offender Registration Act, from being on school property if the person has reason to believe children under the age of 18 are present.

As a provider of goods and/or services to the *Minidoka School District*, your company and those in your employment are subject to this law.

Please sign and return this letter confirming to the Districts that your company will prohibit any person in your employ who are registered or required to register, under the Idaho Sex Offender Registration Act from participation in company business with the District(s) if such participation would require them to be present on school property. Further, by signing, you confirm that you have cross-checked such employees against the National Sex Offender Registry found at the following web link:

<http://www.nsopr.gov/>

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Company/Contractor Name (Print)

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Signature of Company/Contractor Representative

**L. Contract with a Company Owned or Operated by the Government of China Prohibited.**

Idaho Code §67-2359

(1) A public entity in this state may not enter into a contract with a company to acquire or dispose of services, supplies, information technology, or construction unless the contract includes a written certification that the company is not currently owned or operated by the government of China and will not for the duration of the contract be owned or operated by the government of China.

(2) As used in this section:

(a) "Government of China" means the People’s Republic of China led by the Chinese

communist party.

(b) "Company" means any for-profit or not-for-profit organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of those entities or business associations.

(c) "Public entity" means the state of Idaho or any political subdivision thereof, including all boards, commissions, agencies, institutions, authorities, and bodies politic and corporate of the state, created by or in accordance with state law or regulations.

(3) The provisions of this section shall apply to contracts executed on and after July 1, 2023. Upon discovering that a contract fails to comply with the provisions of this section, the contracting authority shall have a period of ninety (90) days to obtain the certification described in subsection (1) of this section. After such time, any contract continuing to violate the provisions of this section shall be void as against public policy. Any contract executed prior to July 1, 2023, that violates the provisions of this section will not be renewed.

(4) The department of administration shall have authority to promulgate rules to implement the provisions of this section as long as they are consistent with the provisions of this section and do not create any exceptions to it.

## USDA Nondiscrimination Statement

In accordance with federal civil rights law and USDA civil rights regulations and policies, the USDA, its agencies, offices, employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the state or local agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, [AD-3027](#), found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

1. **Mail:** U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410;
2. **Fax:** (202) 690-7442; or
3. **Email:** [program.intake@usda.gov](mailto:program.intake@usda.gov).

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