

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

NOTICE IS HEREBY GIVEN that an **Special Meeting** of the Board of Trustees of the Minidoka County Joint School District is posted for **Thursday, March 5, 2026 at 5:00 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. *THE EXECUTIVE SESSION WILL BEGIN AT 5:00 P.M.*

EXECUTIVE SESSION: Idaho Code 74-206 (1) (b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent or public school student; (f) legal counsel

2. CALL TO ORDER & ROLL CALL

3. DISCUSSION

A. Levy Amount and Projects

2

4. BUSINESS

A. Approval of Levy Resolution

B. Approval of Personnel

5. ADJOURNMENT

#boldsubject#

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

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



2026 Supplemental Levy Renewal

MINIDOKA COUNTY JOINT SCHOOL DISTRICT
ELECTION: MAY 19, 2026
SIMPLE MAJORITY REQUIRED (50% + 1 vote)

Why This Levy Is on the Ballot?

- Minidoka's current supplemental levy is **\$2.25 million annually** and expires this year. The district is proposing a renewal with an increase to **\$4.1 million annually**.
 - Increase: **\$1.85 million**
- This reflects:
 - The payoff of an existing bond this August **~\$1.6 million**.
 - An addition of **\$250,000** to offset rising prices/inflation
 - The proposed supplemental levy replaces the current supplemental levy & the expiring bond capacity so the district can maintain current programs due to:
 - Rising operational costs
 - Stagnant State & Federal funding
- If this levy does not pass, the district will receive **zero supplemental levy funds next school year**.

Total Tax Impact: Current vs. Proposed

State tax relief dollars are not guaranteed and have not been factored into these examples.

CURRENT STRUCTURE

Taxable Market Value: \$2,437,563,837.00 (2023)

Supplemental Levy: \$2,250,000

Bond Levy: \$1,954,850

Supplemental Tax Impact: **\$92.31**
per \$100,000 taxable value
Bond Tax Impact: **\$80.20 per**
\$100,000 taxable value

Estimated Total School Levy Rate =
\$172.50 per \$100,000 taxable value

What This Means

- The bond portion drops significantly.
- The supplemental portion increases.
- Under current projections, the **total school levy rate is lower** than the current fiscal year rate.

PROPOSED STRUCTURE

Taxable Market Value: \$3,136,714,580.00 (Current)

Supplemental Levy: \$4,100,000

Bond Levy: \$318,150 (remaining obligation)

Supplemental Tax Impact: **\$130.71**
per \$100,000 taxable value
Bond Tax Impact: **\$10.14 per**
\$100,000 taxable value

Estimated Total School Levy Rate =
\$140.85 per \$100,000 taxable value⁴

Example:

\$250,000 Home Value
- **\$125,000** Homeowner Exemption
= \$125,000 Taxable Value

$\$125,000 \times 0.0014085 \approx$ **\$176.06 total annual school levy tax**

How Levy Funds Will Be Used

- The proposed \$4,100,000 is organized into five areas:

Student Activities & Athletics – \$1,065,000

Student Safety & Well-Being – \$1,230,000

Academic Programs & Classroom Support – \$965,000

School Operations & Maintenance – \$330,000

District Transportation – \$510,000

- Levy Investment Per Student
 - Enrollment: 4,091 students
 - Per Enrolled Student:
 $\$4,100,000 \div 4,091 \approx \mathbf{\$1,002 \text{ per student}}$

Student Activities & Athletics – \$1,065,000

Supports:

- Coaches & AD salaries and benefits
- Club & advisor stipends
- Athletic and field trip transportation
- High School athletic trainer
- Athletic equipment safety
- Extracurricular program requests

If the levy does not pass, the District will attempt to scale losses, but:

- All activities & athletics may face reductions

Student Safety & Well-Being – \$1,230,000

Supports:

- School Resource Officers
- Safety-related needs
- Student well-being
- Child Nutrition Community Eligibility Provision (CEP)

If the levy does not pass the District will attempt to scale losses, but:

- SRO coverage may be reduced
- Safety infrastructure updates may be delayed and/or cut
- Student well-being support may not be available
- District-wide CEP may not be implemented

Child Nutrition & CEP Clarified

Currently:

- The district transfers approximately **\$700,000–\$800,000 annually from the General Fund** to cover meal program shortfalls.
- This reduces funds available for classroom instruction.

The proposed \$800,000 allocation would:

- Cover the existing funding gap
- Allow the district to transition to district-wide CEP
- Provide meals to all students
- Remove ongoing pressure to the General Fund
 - This is not shifting a new cost to taxpayers — it is addressing an existing cost that is currently absorbed by instructional dollars.

If the levy does not pass the District will attempt to scale losses, but:

- The General Fund must continue covering this shortfall
- District-wide CEP may not be implemented

Academic Programs & Classroom Support – \$965,000

Supports:

- Curriculum updates
- Classroom materials
- Special services supplies
- Gifted & talented supplies
- Building operational funds

If the levy does not pass the District will attempt to scale losses, but:

- Curriculum updates may be delayed and/or cut
- Building supply budgets may be reduced
- Increased strain on instructional funds

School Operations & Maintenance – \$330,000

Supports:

- Painting
- Paving
- Sidewalk repairs
- Playground safety
- Food service equipment

If the levy does not pass the District will attempt to scale losses, but:

- Maintenance may be deferred
- Repairs may be delayed and/or cut
- Long-term costs may increase

District Transportation – \$510,000

Supports:

- Bus replacement
- District maintenance vehicles
- Repairs & fleet upkeep

If the levy does not pass the District will attempt to scale losses, but:

- Fleet replacement may slow and/or stopped
- Repair costs may increase
- Aging equipment remains in service longer

**Thank You for Your
Engagement!**

Thank you to our community for taking the time to review this information.

Your involvement and interest in our schools is appreciated.

Election Date: May 19th, 2026

A simple majority vote is required.

For additional information, please visit the district website.

<i>Taxable Market Value</i>	\$2,437,563,837.00		\$3,136,714,580.00		\$3,136,714,580.00	
<i>Tax Impact (per \$100k of Taxable Value)</i>	FY 25-26 (Current)		FY 27-28 - Option 1		FY 27-28 - Option 2	
	\$2,250,000.00		\$3,850,000.00		\$4,100,000.00	
Projected Supplemental Levy Cost	<i>Amount</i>	<i>Tax Impact</i>	<i>Amount</i>	<i>Tax Impact</i>	<i>Amount</i>	<i>Tax Impact</i>
Supplemental Levy Amount	\$ 2,250,000.00	\$ 92.31	\$ 3,850,000.00	\$ 122.74	\$ 4,100,000.00	\$ 130.71
Bond Levy	\$ 1,954,850.00	\$ 80.20	\$ 318,150.00	\$ 10.14	\$ 318,150.00	\$ 10.14
Tort Levy	\$ 15,263.00	\$ 0.63	\$ 15,263.00	\$ 0.49	\$ 15,263.00	\$ 0.49
Total School Levy Tax Rate		\$ 173.13		\$ 133.37		\$ 141.34
	2026-2027	2027-2028				
Student Activities & Athletics						
Coaches & AD Salaries & Benefits	625,000	625,000				
Club & Advisor Stipends	120,000	120,000				
Athletic & Field Trip Bussing	250,000	250,000				
High School Athletic Trainer	25,000	25,000				
Football Helmet Reconditioning	25,000	25,000				
Extracurricular and Co-curricular Program Requests	20,000	20,000				
Student Safety & Well-Being						
School Resource Officers & Other Safety Needs	180,000	180,000				
Student Well-Being	250,000	250,000				
Child Nutrition Community Eligibility Provision	800,000	800,000				
Academic Programs & Classroom Support						
Curriculum Renewals & Updates	500,000	500,000				
School Building Operational Funds	150,000	150,000				
Instructional Supplies & Equipment	300,000	300,000				
Exceptional Child Services Supplies & Equipment	15,000	15,000				
School Operations & Maintenance						
Cold Storage & Food Service Equipment	25,000	25,000				
Painting Updates	35,000	35,000				
Paving Repairs	100,000	100,000				
Sidewalks Repairs	50,000	50,000				
Playgrounds Equipment & Impact Areas	120,000	120,000				
District Transportation						
Vehicle Leases/Purchases & Repairs	510,000	510,000				
Total	\$ 4,100,000	\$ 4,100,000				
Student Activities & Athletics	\$ 1,065,000	\$ 1,065,000				
Student Safety & Well-Being	\$ 1,230,000	\$ 1,230,000				
Academic Programs & Classroom Support	\$ 965,000	\$ 965,000				
School Operations & Maintenance	\$ 330,000	\$ 330,000				
District Transportation	\$ 510,000	\$ 510,000				
	\$ 4,100,000.00	\$ 4,100,000.00				

**JOINT SCHOOL DISTRICT NO. 331
MINIDOKA, CASSIA, JEROME AND LINCOLN COUNTIES, STATE OF IDAHO**

**A RESOLUTION CALLING FOR
SUPPLEMENTAL LEVY ELECTION**

WHEREAS, in accordance with Section 33-802(3), Idaho Code, as amended, the Board of Trustees of Joint School District No. 331, Minidoka, Cassia, Jerome and Lincoln Counties, State of Idaho (the “District”) has determined there is a need for a supplemental levy in the amount of \$4,100,000 per year for two (2) years, for the purpose of paying all lawful expenses of maintaining and operating the District, as further described in the form of ballot question set forth in SECTION 3 herein, for the fiscal years beginning July 1, 2026, and ending June 30, 2028.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the District as follows:

SECTION 1. That a supplemental levy election be and the same is hereby called to be held in the District on Tuesday, May 19, 2026, for the purpose of submitting to the qualified electors of the District the question set out in the form of the ballot appearing in SECTION 3 hereof.

SECTION 2. That the Clerk of Minidoka County (the “Minidoka County Clerk”) shall administer and coordinate the election with the Clerks of Cassia County, Idaho (the “Cassia County Clerk”), Jerome County, Idaho (the “Jerome County Clerk”) and Lincoln County, Idaho (the “Lincoln County Clerk, and together with the Minidoka County Clerk, Cassia County Clerk and Jerome County Clerk, collectively, the “County Clerks”) pursuant to and in accordance with Title 34, Idaho Code.

SECTION 3. That the form of the official ballot will be substantially as follows:

OFFICIAL BALLOT

SUPPLEMENTAL LEVY ELECTION

JOINT SCHOOL DISTRICT NO. 331,
MINIDOKA, CASSIA, JEROME AND LINCOLN COUNTIES, STATE OF IDAHO

May 19, 2026

The Board of Trustees of Joint School District No. 331, Minidoka, Cassia, Jerome and Lincoln Counties, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount of levy funds to be allocated to each use:

<u>Purpose</u>	<u>Amount</u>
Student Activities & Athletics	\$1,065,000
Student Safety & Well-Being	\$1,230,000
Academic Programs & Classroom Support	\$965,000
School Operations & Maintenance	\$330,000
District Transportation	\$510,000
TOTAL ANNUAL LEVY AMOUNT:	\$4,100,000/year

QUESTION: Shall the Board of Trustees of Joint School District No. 331, Minidoka, Cassia, Jerome and Lincoln Counties, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of Four Million One Hundred Thousand Dollars (\$4,100,000) per year for two (2) years, commencing with the fiscal year beginning July 1, 2026 and ending June 30, 2028, for the purposes stated above; all as provided in the Resolution adopted by the Board of Trustees on March 5, 2026?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$130.71 per \$100,000 of taxable assessed value, per year, based on current conditions.

IN FAVOR OF AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$4,100,000 PER YEAR FOR TWO (2) YEARS	_____
AGAINST AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$4,100,000 PER YEAR FOR TWO (2) YEARS	_____

(End Form of Official Ballot for Supplemental Levy Election)

SECTION 4. That the form of notice of the election shall be substantially as follows:

NOTICE OF SUPPLEMENTAL LEVY ELECTION

JOINT SCHOOL DISTRICT NO. 331,
MINIDOKA, CASSIA, JEROME AND LINCOLN COUNTIES, STATE OF IDAHO

Notice is hereby given that pursuant to the laws of the State of Idaho and the Resolution of the Board of Trustees of Joint School District No. 331, Minidoka, Cassia, Jerome and Lincoln Counties, State of Idaho, adopted on March 5, 2026, a Supplemental Levy Election will be held on May 19, 2026, between the hours of 8:00 a.m. and 8:00 p.m. for the purpose of voting upon the following question and proposition of authorizing a levy:

The Board of Trustees of Joint School District No. 331, Minidoka, Cassia, Jerome and Lincoln Counties, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount of levy funds to be allocated to each use:

<u>Purpose</u>	<u>Amount</u>
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The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$130.71 per \$100,000 of taxable assessed value, per year, based on current conditions.

Said election will be conducted pursuant to Title 34, Idaho Code.

(End Form of Notice of Supplemental Levy Election)

SECTION 5. That the Clerk of the Board of Trustees of the District (the "Clerk") is authorized to convey to the County Clerks the forms of the Official Ballot and the Notice of Supplemental Levy Election, appearing in SECTION 3 and SECTION 4 hereof, for

election preparation and publication pursuant to Title 34, Idaho Code. The Clerk shall submit these forms to the County Clerks on or prior to March 13, 2026.

SECTION 6. That the County Commissioners of Minidoka, Cassia, Jerome and Lincoln Counties, Idaho, shall act as the canvassing board pursuant to and in accordance with Title 34, Idaho Code, and will certify and convey the results to the Board of Trustees of the District as provided therein.

SECTION 7. That if at the election a simple majority of the qualified registered electors of the District authorize such levy, the supplemental levy shall be approved and become effective in accordance with the provisions of Section 33-802, Idaho Code.

ADOPTED AND APPROVED this 5th day of March, 2026.

BOARD OF TRUSTEES OF JOINT SCHOOL
DISTRICT NO. 331, MINIDOKA, CASSIA,
JEROME AND LINCOLN COUNTIES, STATE
OF IDAHO

By _____
Chair

ATTEST:

By _____
Board Clerk

**JOINT SCHOOL DISTRICT NO. 331
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NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the District as follows:

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Student Safety & Well-Being	\$980,000
Academic Programs & Classroom Support	\$965,000
School Operations & Maintenance	\$330,000
District Transportation	\$510,000
TOTAL ANNUAL LEVY AMOUNT:	\$3,850,000/year

QUESTION: Shall the Board of Trustees of Joint School District No. 331, Minidoka, Cassia, Jerome and Lincoln Counties, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of Three Million Eight Hundred Fifty Thousand Dollars (\$3,850,000) per year for two (2) years, commencing with the fiscal year beginning July 1, 2026 and ending June 30, 2028, for the purposes stated above; all as provided in the Resolution adopted by the Board of Trustees on March 5, 2026?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$122.74 per \$100,000 of taxable assessed value, per year, based on current conditions.

IN FAVOR OF AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$3,850,000 PER YEAR FOR TWO (2) YEARS	_____
AGAINST AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$3,850,000 PER YEAR FOR TWO (2) YEARS	_____

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SECTION 7. That if at the election a simple majority of the qualified registered electors of the District authorize such levy, the supplemental levy shall be approved and become effective in accordance with the provisions of Section 33-802, Idaho Code.

ADOPTED AND APPROVED this 5th day of March, 2026.

BOARD OF TRUSTEES OF JOINT SCHOOL
DISTRICT NO. 331, MINIDOKA, CASSIA,
JEROME AND LINCOLN COUNTIES, STATE
OF IDAHO

By _____
Chair

ATTEST:

By _____
Board Clerk