

**JOINT SCHOOL DISTRICT NO. 381 (AMERICAN FALLS),
POWER AND CASSIA COUNTIES, STATE OF IDAHO**

**RESOLUTION CALLING FOR
SCHOOL PLANT FACILITIES RESERVE FUND LEVY ELECTION**

WHEREAS, the construction, furnishing and equipping of schools and/or the improvement to any existing building for Joint School District No. 381, Power and Cassia Counties, State of Idaho (the "District"), including, but not limited to, all lighting, heating, ventilation and sanitation facilities and equipment necessary to maintain and operate said buildings and facilities and equipment, the purchase of school buses, the payment of lease purchase agreements for any of the above purposes, and the payment of loans from commercial lending institutions extended to pay for the construction of school plant facilities, as specifically described in the forms of ballot questions set forth herein (such expenditures being herein referred to collectively as the "Projects") for the District, are deemed by the Board of Trustees of the District to be required for the welfare of the District; and

WHEREAS, the District has previously established a School Plant Facilities Reserve Fund under chapter 9 of Title 33, Idaho Code; and

WHEREAS, the District has determined it advisable to certify a School Plant Facilities Reserve Fund Levy to pay all or a portion of the costs of the Projects pursuant to chapter 8 of Title 33 of the Idaho Code, and the authority under Section 33-901, Idaho Code, and, in order to authorize said levies desires to provide for the holding of a special election as required by Idaho Code Section 33-804.

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

- Section 1. That a school plant facilities reserve fund levy election (the "Plant Facilities 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 5 hereof.
- Section 2. That pursuant to Section 34-1401, Idaho Code, the Clerk of Power County, Idaho (the "Power Clerk") shall administer and coordinate the Plant Facilities Levy Election with the Clerk of Cassia County, Idaho (the "Cassia Clerk"), including scheduling the polling times; preparing and printing the ballots; and preparing and publishing notice of the Plant Facilities Levy Election and the sample ballot.
- Section 3. That in compliance with Section 34-1406, Idaho Code, the Clerk of the District shall notify the Power Clerk and the Cassia Clerk (the "County Clerks") that the District has called the Plant Facilities Levy Election by delivering to the County

Clerks a copy of this Resolution, including the form of the ballot for the Plant Facilities Levy Election set forth in Section 5 hereof and the form of the notice of the Plant Facilities Levy Election set forth in Section 6.

Section 4. That said election shall be conducted as other school elections by the County Clerks in accordance with Title 34, Idaho Code.

Section 5. That the District hereby approves the following forms of ballot for purposes of the Plant Facilities Levy Election for the Projects:

OFFICIAL BALLOT

**SCHOOL PLANT FACILITIES RESERVE FUND LEVY ELECTION
JOINT SCHOOL DISTRICT NO. 381 (AMERICAN FALLS),
POWER AND CASSIA COUNTIES, STATE OF IDAHO
MAY 19, 2026**

QUESTION: Shall the Board of Trustees of Joint School District No. 381 (American Falls), Power and Cassia Counties, State of Idaho (the “District”), be authorized and empowered, upon the affirmative vote of fifty-five percent (55%) of the electors of the District, to levy a School Plant Facilities Reserve Fund Levy for six (6) years in the respective amounts set forth below, for fiscal year beginning July 1, 2026, and continuing each year through fiscal year ending June 30, 2032, for the purposes of financing construction, furnishing and equipping of schools and/or the improvement to any existing building for the District including, but not limited to, all lighting, heating, ventilation and sanitation facilities and equipment necessary to maintain said buildings and facilities; all as provided in the Resolution of the District’s Board of Trustees adopted February 23, 2026?

Year 1	\$695,564
Year 2	\$730,342
Year 3	\$766,859
Year 4	\$805,202
Year 5	\$845,462
Year 6	\$887,736

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$44 per \$100,000 of taxable assessed value, per year, based on current conditions and based on an average levy of \$788,528 per year.

IN FAVOR OF authorizing School Plant Facilities Reserve Fund Levy in up to the amounts per year and for the years specified above.	<input type="checkbox"/>
AGAINST authorizing School Plant Facilities Reserve Fund Levy in up to the amounts per year and for the years specified above.	<input type="checkbox"/>

[End of Form Ballot]

Section 6. The Notice of the Plant Facilities Levy Election shall be in substantially the following form:

**NOTICE OF SCHOOL PLANT FACILITIES RESERVE FUND LEVY ELECTION
JOINT SCHOOL DISTRICT NO. 381 (AMERICAN FALLS),
POWER AND CASSIA COUNTIES, STATE OF IDAHO**

PUBLIC NOTICE IS HEREBY GIVEN according to law, and the requisite action of the Board of Trustees of Joint School District No. 381 (American Falls), Power and Cassia Counties, State of Idaho (the “District”), that a School Plant Facilities Reserve Fund Levy election will be held on Tuesday, May 19, 2026, in the District for the purpose of submitting to the qualified electors of said District their vote and determination, by affirmative vote of FIFTY-FIVE PERCENT (55%) of the electors voting in such election, at precinct polling sites open 8:00 a.m. through 8:00 p.m. on the following question:

QUESTION: Shall the Board of Trustees of Joint School District No. 381 (American Falls), Power and Cassia Counties, State of Idaho (the “District”), be authorized and empowered, upon the affirmative vote of fifty-five percent (55%) of the electors of the District, to levy a School Plant Facilities Reserve Fund Levy for the six (6) years in the respective amounts set forth below, for fiscal year beginning July 1, 2026, and continuing each year through fiscal year ending June 30, 2032, for the purposes of financing construction, furnishing and equipping of schools and/or the improvement to any existing building for the District including, but not limited to, all lighting, heating, ventilation and sanitation facilities and equipment necessary to maintain said buildings and facilities; all as provided in the Resolution of the District’s Board of Trustees adopted February 23, 2026?

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The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$44 per \$100,000 of taxable assessed value, per year, based on current conditions and based on an average levy of \$788,528 per year.

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

[End of Notice Form]

Section 7. The Boards of County Commissioners of Power County and Cassia County, Idaho, shall canvass the Plant Facilities Levy Election results in the manner prescribed by Idaho Code 34-1201, et seq. The County Clerks shall certify the Plant Facilities Levy Election results to the Clerk of the Board of Trustees of the District.

Section 8. That if at the election fifty-five percent (55%) of the qualified registered electors of the District authorize the plant facilities levy for both or either levy, the authorized levies shall be approved and become effective in accordance with the provisions of § 33-804, Idaho Code.

ADOPTED AND APPROVED this 23 day of February 2026

BOARD OF TRUSTEES
JOINT SCHOOL DISTRICT NO. 381 (AMERICAN
FALLS), POWER AND CASSIA COUNTIES,
STATE OF IDAHO

By 
Vice-Chair, Board of Trustees

ATTEST:

By 
Clerk