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*Legal disclosure tax impact: The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$65.48 per \$100,000 of taxable assessed value, per year, based on current conditions.*

## FAQ & Misconceptions

**Q: The levy is asking for \$3,359,360 for 43 teachers. This amounts to \$78,124 per teacher. Why is the amount so high compared to the average annual salary of teachers? I understand it includes benefits, but it seems like that figure is almost double the average salary. Is there anything else in this budget besides the 43 teachers stated in the brochure?**

A: If the levy is approved, the ballot language requires that this funding be spent only on 43 teacher positions.

The \$3,359,360 reflects the total cost to the district, including salaries paid to employees and benefits paid to state and federal agencies.

On average, benefits cost the district an additional 38% of the total salary amounts. Benefits include required contributions made on behalf of employees, such as PERSI (Public Employee Retirement System of Idaho), health plans, Social Security, and Medicare.

For more information, contact Assistant Superintendent Brian Graves.

**Q: \$250,000 annually for technology and textbooks seems like a high recurring cost. Aren't textbooks and technology reused year to year? Are there consumable items that need to be replaced annually? If so, what are those consumable items?**

A: Below is more information on textbooks and technology:

### Textbooks

When we discuss textbooks, this includes physical and virtual materials as technology is integrated into all of our curriculum and instruction today.

Physical textbooks are not replaced every year, but digital licensing for student programs, teacher tools, and related assessment tools for each curriculum is an annual expense.

Physical textbooks are reviewed on a five- to eight-year cycle and are only replaced when they become outdated. This happens when the state adopts or revises its standards for learning.

The district's math curriculum for grades K-8 comes with a consumable math workbook that has to be replaced each year.

The district buys consumable supplies for the science curriculum that must be renewed each year as well.

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The state pays for our K-3 reading assessment tool( iStation) as part of the IRI, but we pay for it for 4th and 5th grade.

We also have annual digital licensing for some special education and English Language Learners learning and assessment tools (IXL, Imagine Learning, English 3D & Rosetta Stone).

*For more information contact, Director of Curriculum, Instruction and Assessment Kevin Gifford*

## **Technology**

On the technology side, everything has a life cycle and must be replaced for security and support reasons.

Some of these items are Chromebooks (student devices), desktop computers, classroom projection and audio systems, etc.

Several years ago, the district joined most districts in the state in providing one device (ours is a Chromebook) per student or a 1 to 1 ratio. At the elementary school level, students access devices in classroom sets. This year to save money, we switched the middle schools to classroom sets instead of issuing students a device to use in the classroom and at home. High school students are issued a device for the school year which they use every day in the classroom and take home to complete homework.

Because devices age and/or are damaged, we need to purchase about 1,200 Chromebooks each year.

Aside from Chromebook replacements, we also have the desktop computer that teachers and staff use, classroom projection, and teacher voice amplification systems that need to be replaced as they are nearing their end of life.

*For more information contact Technology Coordinator Cam Elwood.*

## **Q: Explain the \$4 million funding the district will receive for critical maintenance needs?**

A: After years of providing no state funding for school facilities, the Idaho Legislature created two new funding sources for facilities needs, *if specific conditions are met.*

For the school year 2024-25, the district expects to receive about \$2 million from each of these funds for a total of \$4 million for facilities needs. More details on each fund is shown below.

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## Modernization Fund

In 2024, the Legislature created the new “Modernization Fund” (House Bill 521).

Kuna’s share of this funding is expected to be about \$20 million total for 10 years.

The one-year estimate of Kuna’s share is about \$2 million.

Districts must submit plans to access these funds and they cannot be used for routine maintenance, athletic facilities, or salaries.

## School District Facilities Fund and the Homeowner Property Tax Relief Account

In 2023, the Legislature created the “School District Facilities Fund and the Homeowner Property Tax Relief Account” (House Bill 292). In 2024, lawmakers shifted lottery funds into this program.

The purpose of this account is to reduce property taxes in a given year for all property owners by providing school districts funding to help pay off school bonds and supplemental levies. If no bond and supplemental levies are collected in a year, the money is given to the school district for facilities needs.

This funding was nicknamed “waterfall money” because the law dictates specific priorities for the use of the money in a given year:

- First required use - Reduce bond levy, if no bond levy then
- Second required use - Reduce supplemental levy, if no supplemental levy then
- Third required use - Reduce facilities levy, if no facilities levy then
- Fourth required use - Funding goes to the school district for facility needs including routine maintenance.

In the 2024-25 school year, the district will not collect property taxes for a bond levy, supplemental levy, or a facility levy. This means the district will receive about \$2 million from this fund for one year. [The news outlet Idaho Education News recently did an in-depth article about these new funds. you may read it here.](#)

### Q: What about money from the lottery?

A: The Idaho Legislature significantly changed how lottery funds are used and distributed. The law took effect July 1, 2024.

Lottery funds were bundled with other state funds into a new program to provide school property tax relief/school district building funds.

### How are monies distributed and spent now?

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Estimates are Kuna's share of these monies for this year is about \$2.1 million. Here are the required uses of these funds in order:

1. **Tax Relief:** Reduce a school district's bond levy.
2. If no bond levy, reduce the supplemental levy.
3. If no supplemental levy, reduce the facilities levy.
4. **Facilities:** If none of these levies are in place in a given year, funds go to the school district for facility needs, and cannot be used for teacher salaries, student technology or non-facility costs.

## How were monies distributed and spent in the past?

Before this change, school districts received lottery funds directly for facility maintenance. Those funds could not be used for teacher salaries, textbooks, student technology or non-facility costs.

The last distribution for KSD was a little more than \$580,000 for the 2023-24 school year, which also required a matching contribution from the district.

While these funds were helpful for routine maintenance, they were not enough for major repairs or new construction.

## More information

For more details, here are two relevant news articles:

- KTVB 7: [New formula for Idaho lottery fund distribution](#)
- Idaho Education News: [Some school districts scrambling for maintenance money after HB 521](#)

## Q: What happened with the critical maintenance projects (roofs, HVAC, fire systems) on the failed May 2024 Supplemental Levy?

The failed May 21, 2024 would have provided about \$2.8 million for two years to address critical maintenance needs, specifically:

- Roof replacement - Reed & Hubbard
- Fire alarm replacement - Hubbard, Indian Creek, Kuna High & Ross
- Heating/Air Conditioning replacement - Kuna High, Indian Creek & Ross

While we are disappointed this levy was not approved, we were pleased that the Idaho Legislature last spring allocated the first-ever money for school districts to make critical repairs over 10 years. Our facilities needs for the next 10 years are estimated at more than \$440 million. The state is expected to provide KSD about \$20 million for that time period for projects. (Read more under the question: "Explain the \$4 million funding the district received for critical maintenance needs?")

Each month, Assistant Superintendent Brian Graves updates the school board on the required paperwork to access this money and the cost of the projects.

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## September 2024

Here's [a link to the report](#) provided to the school board in September.

You may also watch a recording of a live stream of the September meeting where the school board discusses the status of the projects: <https://www.youtube.com/live/kBKh2T6GxDc?t=5884s>

## October 2024

Here's [a link to the report](#) provided to the school board in October.

You may also watch a recording of a live stream of the October meeting where the school board discusses the status of the projects: <https://www.youtube.com/live/II70luO8jwk?si=BdpSW736jNJJKTsH&t=3436>

Area contractors will be able to submit bids for the projects following the process required in Idaho law. If you have more questions or would like to direct a contractor to get more information, please call Assistant Superintendent Brian Graves at 208 922-1000.

### **Q: District savings account. How much is needed to keep our bond rating high?**

A: Moody's rates school districts by looking at their financial strength, such as their savings, debt, and how well they manage their budget. They also consider how steady their funding is from taxes and state aid, whether enrollment is growing or shrinking, and the overall local economy. Good leadership and well-planned spending help improve ratings, while districts with financial problems or high debt might get lower ratings. Overall, it is recommended to have at least 9% in the general unrestricted fund balance.

### **Q: What about impact fees?**

Many Western states do allow school districts to collect impact fees. Idaho does not.

Board has partnered with the City of Kuna and other school boards to ask the Legislature to change the law. The bills have stalled in state legislative committees.

Kuna does ask developers to consider making a voluntary contribution to the district to help offset the costs of growth. Some developers partner and we appreciate that we have received land for future school sites. However, we need voters to authorize bonds to build the schools. Idaho Education News wrote about our efforts last spring. [Here's a link to the story.](#)

### **Q. Why doesn't the school district operate like a business and stand up new programs such as after school programs to earn additional revenues?**

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Idaho school districts are not businesses. They were created by the Idaho Legislature to fulfill its [Idaho Constitution's](#) obligation to “maintain a general, uniform and thorough system of public, free common schools.”

The district already provides an extensive after-school program through its middle school and high school sports, activities, and music programs. None of these programs are self-sufficient, meaning the district must redirect funds that could be spent on classrooms to provide these activities.

Standing up any new programs, specifically staffing them, would also require the district to redirect money from operating schools to start up optional programs with the hope that the fees required to use these programs will cover the costs and will be paid by the participants. Currently, other choice programs, such as school meals and activities, have families who do not pay for the services.

The district is grateful that a grant from Meta will pay to expand Lego Clubs to all our elementary schools. This grant does not pay all the staffing and equipment cost and families will need to pay a fee for their student to participate.

**Q: Don't schools get annual maintenance and operations (M&O) funds from property taxes to help support education and increase every year as more homes are added and values increase?**

A: No. While many states do have an annual property tax to support schools, Idaho eliminated the [annual M&O property tax for local schools in 2006](#). This M&O tax was a fixed rate that would generate more funding as communities grew, more homes were built, and property values increased. Today, that doesn't happen. School districts can only collect specific amounts of taxes approved by voters. This means that, generally if a levy stays at the same amount, the amount every taxpayer pays decreases when more taxpayers are added.

		<b>BOND</b> Bond for Buildings	<b>SUPPLEMENTAL</b> Levy for Learning	<b>PLANT FACILITY</b>
<b>PROPERTY TAX LEVY</b> What are the voter-approved property tax levies for schools?	→			
<b>VOTER THRESHOLD</b> What % of voters must approve the tax?	→	Super Majority 66 2/3%	Simple Majority 50% + 1	More than a Simple Majority 55% or 60% or 66 2/3%
<b>GENERAL PURPOSE</b> How can the funds be used?	→	Capital Project such as new schools, additions, etc.	Costs such as textbooks, staff, safety, etc.	Capital Projects typically repairs/replacement
<b>CASH FLOW</b> When are funds available?	→	Similar to a mortgage, money is borrowed up front & paid back over time	The school tax is collected by the county and sent to the district twice a year.	The school tax is collected by the county and sent to the district twice a year.
<b>TERM</b> How long is the levy in place?	→	No more than 30 years	No more than 2 years	No more than 10 years
<b>KUNA</b> Is this a tax used in KSD?	→	Yes	Yes	No

**Q: Why doesn't the ballot say Kuna School District?**

A: We are referred to as: "Joint School District No. 3, Ada and Canyon Counties." Our district boundaries are in two counties. In addition, some of our district residents have addresses in Kuna, Nampa, Boise, and Meridian.

**Q: Kuna seems overstaffed at the administrative level?**

A: We appreciate this question as answering it required our team to request information from the State Department of Education so we could analyze administrative staffing data from similar-sized school districts across Idaho and our neighboring districts in the Treasure Valley.

We learned that our average administrators per school -- 2.0 -- is similar to school districts our size and districts in the Treasure Valley.

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2023-24 School Year				
School District	# of Admin - Rounded	# of Students	# of Schools	Average Admin Per School (rounded to nearest whole #)
Kuna	27	5,800	11	2.00
Similar-sized school districts				
Cassia County	15	5,541	15	1.00
Madison County	20	5,791	20	2.00
Post Falls	25	5,911	12	2.00
Treasure Valley school districts				
Boise	102	22,496	47	2.00
Caldwell	23	5,401	10	2.00
West Ada	133	38,670	58	2.00
Vallivue	36	10,014	13	3.00

**Q: The district is not transparent.**

A: We would love to talk with individuals on how we can improve in this area.

Here's some of the efforts under way:

- **School Board Meetings** - We livestream meetings on the [Kuna School District YouTube Channel](#) and archive them for public access later. In addition, a Board Report is published, recapping decisions is published on our website and sent to parents and staff. According to Idaho Education News, very few districts do this, [read their story here.](#)
- **The monthly Board Agenda** includes links to information about the items being considered by trustees including monthly financials, budget status reports, personnel, etc.
- **District Financial Transparency website** - This website provides a wealth of information including budget documents, audit reports, contracts with companies, the Kuna Education Association etc.
- **State Financial Transparency website** - We provide all our financial information to the State of Idaho, which has created a searchable database of expenditures and salary information for public schools.
- **Qualifications of our certified staff** - This is available from the Idaho State Department of Education for the public to use to look up the qualifications of certified staff in all public schools.

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- **Student grades, attendance information** - Parents and students can review this information and other data about their student(s) in [PowerSchool](#).
- **Classroom assignments, syllabus, etc.** - Parents can review information about lessons, expectations, and student assignment completion for students in grades 6 to 12 in [Schoology](#).
- **Student meal balances** - Parents can review information about the money on their student's email account, set low balance alerts, and make payments through [Linq Connect](#) or by contacting their student(s) school.
- **Classroom visits** - Parents can visit their student's classroom. Interested parents should contact their school principal.
- **School Library book collections** - Parents can access information about what books are available in school libraries. [Here's a link to more information](#). Parents can also work with their student(s)' school to restrict access to specific materials for their child.
- **Regular Reports on Activities in School and Student learning** - Our school, district and teachers provide updates to families [using a schedule developed by our educators and parents](#).
- **Public Records Requests** - The district provided information in response to nearly 30 requests in the 2023-24 school year.

**Q: The district did not tell the community in 2017 that Swan Falls would be built in phases.**

- A. Not true. The 2017 "Growing Forward" bond proposed expansions at elementary schools, middle schools, safety repairs and the first phase of Swan Falls. A bond measure to complete Swan Falls at that time would have exhausted the district's bonding capacity and left no funds for other critical projects. The 2017 Bond was spent on the projects promised including:
- Multipurpose Athletic Room Kuna High School
  - Addition to Kuna Middle School
  - Classroom addition to Reed Elementary
  - Classroom addition to Silver Trail Elementary
  - Converting Teed Elementary to Fremont Middle School
  - Construction of phase one of Swan Falls High School
  - Critical maintenance needs

Here are links to news stories at the time that document that Swan Falls would be built in phases depending on future bond elections:

- [Idaho Press-Tribune](#)
- [Idaho Statesman](#)
- [Review the master plan proposal December 2016](#) Kuna School Board.

**Q. Why isn't there a plan for parking at Kuna High School?**

The 2023 Bond that failed included two projects with significant parking expansions that would have improved conditions in the Kuna High area.

The first and most significant project was the second phase of Swan Falls, which made it a stand-alone high school with a significant expansion in parking spaces. If that had been

approved, the current KHS student body (and its drivers) would have been divided among the two schools. Below is a screenshot, and here is a link to the design for [Swan Falls showing the parking.](#)

The second project is expanding parking at Fremont Middle School, among other projects at the school. Here's a link to the [design showing the planned added parking.](#)

The bond failed; therefore, these projects could not move forward. If you are interested in serving on the next Capital Plan committee, please let us know!

**Q. Why aren't federal funds aren't included in the [2024-25 Revised Budget](#) for the Kuna School District?**

The federal revenue is in our budget and here's information on where to find it in the document.

We are required to prepare our budget using the form created by the Idaho State Department of Education. The most recent and current document is the "2024-25 Revised" approved by the Board of Trustees at its September 2024 meeting.

This 97-document does not have a one-page summary of all funds. Instead, it breaks down the budget for each fund code. When reviewing this document, look for the identifying information in the top right corner. This will show the name of the fund and its fund number.

Here are the various federal funds are found in the document and the fund name and code number, and what page they can be found:

- Fund No. 251: Title 1-A Basic - Pages 37-39
- Fund No. 253: Title 1-C Migrant - Pages 40-42
- Fund No. 254: ESSER II/Cares Act/Federal - Pages 43-45 Note: There are no funds here for 2024-25 as these one-time funds were required to be spent and they were.
- Fund No. 255: School Improvement CSI Up - Pages 46-48
- Fund No. 257 SPED (special education) School Age - Pages 49-51
- Fund No. 258 SPED (special education) Preschool Age - Pages 52-54
- Fund No. 260 Medicaid - Pages 55-57
- Fund No. 261 Title IV - Pages 58-60
- Fund No. 263 CTE (Career Technical Education) - Federal - Pages 61-63
- Fund No. 265 SPED, SLP/Restraint Seclusion - Pages 64-66
- Fund No. 270 Title III ELA - Pages 67-69
- Fund No. 271 Title II Teacher Improvement - Pages 70-72
- Fund No. 285 ECF (Emergency Connective Fund) Technology - Pages 75-77
- Fund No. 290 Food Service - Pages 84-86

While the one-time COVID funds (ESSER II/Cares Act) had considerable flexibility in how we could spend, all our other federal funds are not flexible. For example our special education funds must be spent for those needs, our nutrition funds must be spent on the meals program, etc.