

CDA School District Supplemental Levy Frequently Asked Questions

Updated April 22, 2023

The state FY23-24 education budget includes a 16.4% funding increase for Idaho schools. Why does the district need a \$25 million levy?

The state's 16.4% funding increase for Idaho's schools will be divided among 117 school districts and 70 charter schools. The CDA district's estimated portion of the increase is \$6.4 million, which can only be spent on employee raises and associated benefit costs, as follows:

\$1.6 million Raises for teachers and salaried staff
\$2.2 million Raises for hourly staff
\$1.6 million Benefit costs associated with pay increases

\$5.4 million Total

Once these costs are covered, the district will have \$1 million of the state's allocation left ($6.4 - 5.4 = 1$), which the Trustees can spend as they see fit. So, even with the additional state money, the district will still have a \$24 million budget shortfall, making the supplemental levy fundamental.

The state legislature also allocated more than \$100 million to be divided among all schools to pay down property tax levies for school bonds. We estimate our district will receive about \$3 million, or 3% of the \$100 million distribution. These dollars must be used to reduce the amount of the district's bond debt service, so can't be used to fund areas the levy would fund.

Since 2012, has enrollment at the Coeur d'Alene School District (the district) remained steady at just over ten thousand students?

Mostly, yes.

1. District enrollment has grown significantly over the past 30 years from 7,757 students in 1993 to 10,118 students in March 2023.
2. Since 2012, enrollment has steadily increased 1.5 to 2% every year, peaking in 2020 to just over 11,000 students. Staff increased accordingly to accommodate this growth.
3. The COVID-19 pandemic created an unanticipated enrollment decline in FY20-21. The district is working to right-size the number of staff we have, whether or not the levy passes.
4. Elementary students make up the largest enrollment decline as families with younger children leave the area, likely due to a lack of affordable housing.

Is it true that since 2012 the district has added 151 new staff members to the payroll?

No. Since 2012, the district has hired 88 new staff, including new teachers to accommodate increased student enrollment; full-day kindergarten; an increased number of special needs students; mental health programming; campus safety and security officers; and administrators in key areas. Every new hire comes in direct response to state requirements, audit findings, and/or in service of the community.

Each of these new positions has been funded with community-supported levy funds. Additional details follow:

1. **Smaller Class Size = More Teachers** - The community passed the maintenance and operations (supplemental) levy in 2015 allowing the district to decrease class size and hire the 24 teachers needed to ensure student achievement and success. Had the district not done this, we may have lost state funding as required by statute.
2. **District Audit** - Curriculum Management Systems, Inc. was contracted to conduct an external [Curriculum Audit](#) in 2019 to determine the level of alignment of curriculum, instruction, assessment, and outcomes. Audit results indicated the number of district administrators needed to manage key areas of the district's business was too low, recommending an additional curriculum director and second assistant superintendent for elementary schools to ensure student achievement and success.
3. **Students with Disabilities** - Since 2012, the number of students with disabilities increased by 416, to over 1,000 kids. This student increase required 13 additional special education staff. This was also informed by the [2018 Futures Report](#), an external audit of our staffing and programming for students with disabilities.

4. **Mental Health Programming** - Several recent student and staff suicides clearly demonstrate a need for dedicated mental health support in the district. In response, in 2019, the district promoted mental health with an increase of requested levy funds to add a mental health department and hired four staff to manage this critical program area. These staff, who serve students across the district, have worked with the trustees to provide therapy services, including therapy dogs, and have led our suicide prevention programming for staff and students.
5. **All-day Kindergarten** - The district hired 11 new kindergarten teachers to staff full-day kindergarten, a levy addition our community wholeheartedly supported in 2019.
6. **Campus Safety and Security** - The district hired four campus safety officers and additional school resource officers to ensure our students, faculty, and staff are safe should a crisis arise - a promise fulfilled in the 2019 supplemental levy request. It is critical for the district to have the necessary law enforcement expertise on staff should it be necessary.

Is it true that since 2012 the district administration staff has increased 139%?

No. The district has 57 administrator positions, up 15 from 42 administrators in 2012, or a 37% increase.

The new positions listed below were added primarily to align with staffing recommendations in the [Curriculum Audit](#):

- One deputy superintendent
- One assistant superintendent
- Two principals
- Four assistant elementary school principals
- Two directors

Below are relevant ideas from the internal audit which guided the creation of new positions:

- *Be aware that the current organization is very thin at the district level for the number of students being educated in the system.*
- *Add a Director of Curriculum to focus on the recommendations for curriculum and instruction; be directly responsible for planning curriculum development and improvement; and help to continuously evaluate the appropriateness and quality of curriculum.*
- *Future progress will depend, in part, on the district leadership's efforts to address the issues presented in the audit, including the willingness of the board to allocate additional resources necessary to implement the recommendations.*
- *Consider the need and capacity of the system for adding content specialists (coaches) to help support this work.*

Is it true that district test scores have remained flat with only about half the students being proficient in math and English?

No, the district has a legacy of continued student progress and achievement.

1. The CDA district's kids rank #2 in English language arts, math, and science when compared to other large or regional school districts in Idaho, behind only the West Ada School District.
2. Test scores for state 8th grade students in both math and reading are among the top in the nation.
3. Sorensen Magnet of Arts and Sciences (#4) and Hayden Meadows (#10) are two of the top 10 elementary schools in Idaho.
4. ISAT, ELA and math test scores for our students are consistently above the state average.
5. We have the second highest high school graduation rate in the state compared to all other large or regional school districts.

Is it true that since 2012, the district's budget has increased 79% while inflation has increased 31% over the same period (meaning 48% of the budget increase is due to bloat and not due to inflation)?

No. The district's general fund expenditures in FY12 were budgeted at \$57.7 million. The current FY23 general fund budgeted expenditures are \$84.1 million, a 46% increase over 2012. The increase above the national inflation rate is 15% ([CPI Inflation Calculator](#)).

The state does NOT fund the things on the list below. If the community wants them, they must be funded through levy dollars. Since 2012, our community has supported a levy increase to fund these critical areas.

General fund expenditures have increased as the district added the following:

- Campus safety resource officers
- Campus security staff
- Coeur d'Alene Virtual Academy
- Assistant principals at all elementary schools
- Additional school nurses
- Additional school buses
- KTEC (opened in fall of 2012)
- Smaller class sizes
- Increased classroom budgets
- Professional development, and
- Funding to ensure curriculum adoption cycles are current

Is the average supplemental levy amount in Idaho \$2.4 million?

Yes, the average levy amount in Idaho is \$2.4 million. The average district enrollment is 2,514 students. School district size/enrollment varies widely across Idaho's 117 districts.

Is it true the district's current \$20 million levy is the second highest in the state, between Lewiston at \$24 million and West Ada at \$14 million?

1. Lewiston has a \$23.7 million dollar supplemental levy and a \$5.14 million dollar bond levy, so the levy amounts are comparable to our proposed 2-year \$25 million dollar supplemental levy and the current \$5 million bond levy. Importantly, Lewiston School District's enrollment is 4,782 students compared to Coeur d'Alene School District's 10,118 students. More kids means higher costs.
2. West Ada has a \$14 million supplemental levy, a \$20.95 million dollar bond levy, and a \$16 million plant facilities levy. It is true the district has a larger supplemental levy than West Ada, but our current bond levy is \$5 million and we don't have a plant facilities levy. West Ada's tax rate is higher than CDA's as well.

If the current \$20 million levy expires and the \$25 million levy fails on May 16, will the district lose 15% of its funding?

No. If the levy fails on May 16, the district will lose 25% of its general fund.

Why is the district so adamant that it needs the \$25 million levy?

There is nothing more important to the teachers, parents, principals, administrators, counselors, nurses, coaches, resource officers, volunteers and others who make up the CDA school district than the achievement, success and well-being of our students. To best ensure students are sent out into the world ready to navigate adversity, meet challenges head-on, think for themselves, compete in the global workplace, and get into post-secondary schools, the district must have adequate resources. When critical components of student success are eliminated, everyone loses, especially the kids.

The district has been transparent and clear what's at stake if 25 percent of its funding is lost. It is the district's obligation and duty to provide the facts about what the schools need to ensure student success. The outcome of the levy vote on May 16 is up to the people who live in the Coeur d'Alene School District. The district will continue to provide the facts about its budget and operations and let the community decide what is best for our students and community on May 16.

How much funding does the district receive from the state?

Through the state funding formula, our district receives \$66.8 million for our general operating fund. The district relies on the current \$20 million supplemental levy to fill the gap in funding. The maintenance and operations/ supplemental levy accounts for approximately 25% of our current budget.

The district's general operating budget is \$89 million. Salaries and benefits make up the majority of our budget at 84%.

Idaho's education funding structure requires districts to levy local property taxes to fill the gap left in state revenues. Idaho's levy tax system is very different from other states and until action can be taken at the state and legislative level, over 80% of districts across Idaho rely on levies to meet community expectations.

Why is the district asking for \$25 million in the May 16 levy rather than just \$20 million (the amount of the current levy)?

The \$5 million increase will fund teacher and support staff wages and additional campus security staff.

- \$2.25 million will be used to increase wages for hourly employees to a minimum starting wage of \$15 an hour and eliminate areas of the salary schedule where salaries are frozen.
- \$2.25 million will be used to increase teacher salaries, including raising starting teacher pay and eliminating areas of the salary schedule where salaries are frozen.
- \$500,000 will be used to hire additional security staff that will serve our elementary and middle schools.

What happens if the levy does not pass?

The loss of the \$20 million supplemental levy would have devastating impacts on our schools and staff. Since our budget consists of about 84% salaries, the majority of the cuts would be in salaries and benefits. The cuts in salaries and benefits could be up to \$16.8 million (84% of \$20 million). Class sizes would be significantly impacted with estimated increases of 10 students.

The supplemental levy dedicates \$16.8 million to pay for 157 teachers and certified staff (nurses, counselors, school psychologists), 13 administrators (principals, assistant principals and district administration), and 139 support staff (classroom aides, custodians, office staff, bus drivers).

Position	% of Salary Budget	Amount of Levy Based on % of Budget	Average Salary & Benefits per Position	Positions Funded by Levy
	A	B = A * \$16.8M	C	B/C
Teachers and Certified Staff	70%	\$11,760,000	\$75,000	157
Principals, Assistant Principals, Administrators	9%	\$1,512,000	\$119,000	13
Support Staff	21%	\$3,528,000	\$25,317	139

The remaining cuts would come from non-salary costs such as textbooks, instructional technology, teacher training, materials, and classroom supplies. The district would have to cut the school resource officer (SRO) program and eliminate most, if not all, athletic programs.

Why is the levy so important for staff salaries?

The state does not fund the full cost of district staff. The state funds the district with \$50,372 for a teacher, \$75,500 for a principal and administrator, and \$24,800 for support staff (these amounts exclude associated benefits). Although all salaries are underfunded, support staff is extremely underfunded. The state support of \$24,800 for support staff equates to **\$11.90** per hour.

General Operating Fund Positions	State Revenue	District's Actual Cost	Funding Gap
570 Teachers and Certificated Staff	\$46,000,000	\$48,700,000	\$2,700,000
275 Support Staff and Pay	\$8,800,000	\$18,600,000	\$9,800,000
20 Principals, 19 Assistant Principals, 10 Administration	\$4,800,000	\$6,000,000	\$1,200,000

Budget and Fiscal Transparency

The district is committed to providing public access to budgets, financial reports, and other resources so they may have a thorough understanding of the district's financial operations. Below are some ways the Board of Trustees ensures fiscal responsibility:

- Throughout the year, the board is given a monthly budget, financial reports, and a list of all expenditures. These documents can be found in the board agendas. Payroll expenditures are also available and uploaded to the district's website under Departments > Finance.
- Two members of the board are part of the district's budget subcommittee. Prior to budget adoption, the budget subcommittee meets to review all budget changes, revenue estimates, and other budget impacts.
- Prior to budget adoption, the district holds a publicly noticed budget hearing to give the community an opportunity to review the budget. At the budget hearing, district staff provide information about how Idaho school districts are funded and the components that go into creating the budget. Budget hearing presentations are available in the board packets for each meeting and video recordings of the meetings are available to view.
- In a meeting after the budget hearing, the budget is adopted by the Board of Trustees. Adopted budgets are available on the district's website.
- The district is audited once a year by an independent auditor approved by the State of Idaho. The audit includes tests to determine if the proper internal controls are in place and expenditures and revenue adhere to board policy, local, state, and federal law. Annual audit reports are available on the district's website. Coeur d'Alene Public Schools has had clean audits every year for over two decades.
- The State Department of Education provides extensive review of programs, grants, and transactions. Detailed expenditure reports are due to the state throughout the year.
- Extensive board policy is in place to ensure proper controls and governance over district transactions. Board policy is available on the district website. There is a specific section dedicated to fiscal management.

Detailed Ballot Expenditure Listing

\$1,280,000: Athletics and Extracurricular Activities

The state does not fund athletic and extracurricular programming, including coaching staff, travel, and equipment. The district relies on levy funds to pay almost \$1 million in coaching salary and \$300,000 in travel.

\$1,316,000: Textbooks, Learning Materials and Staff Training

With approximately 10,000 students in the Coeur d'Alene School District, the supplemental levy provides approximately \$132 per student per year to provide textbooks, curriculum licenses, materials, and teacher professional development needed to educate students - resources that help the youngest

students learn how to read, texts that help students at all levels master math, resources that help students explore science, and engaging videos and programs that bring the past alive, all come from levy funding.

Curriculum is important to our community, and our community has made it possible for our students to have access to the best textbooks and instructional resources with the current levy. This year, the district has two adoptions planned for 2022-23. Committees of community volunteers and educators are working to identify textbooks for elementary (grades K-5) reading and writing, and for secondary (grades 6-12) science. Next school year (2023-2024), committees will be formed to identify textbooks and resources for secondary English and elementary science.

\$1,655,000: Safety & Security - School Resource Officers, Staffing, Services and Supplies

The district funds nine School Resource Officers (SROs) with the current levy. The state provides no funding for SROs. With levy funding, the district is able to staff elementary schools with crossing guards and playground aides. This funding also pays for campus security officers at the high schools. There is a need for continued district safety and security measures, including more safety staff at our elementary schools. \$500,000 is included in the \$25 million levy for this purpose.

\$1,189,000: Health - School Nurses and Mental Health Support

The role of schools is to educate students. There are some students who show up to school with unmet needs that hinder their ability to learn. Student services have been created to support these students so they can be more successful in school.

Our supplemental levy provides for our nursing program, which helps students in many ways.

School nurses help create a safe and healthy learning environment for students. They teach students how to be healthy and prevent injuries, and take care of students who get sick or hurt while at school. School nurses take care of students who have asthma, allergies, diabetes, seizures, and other diseases and make sure that teachers and staff know how to take care of them in the classroom. Their goal is to make sure that all students have equal access to education while managing their chronic health conditions.

The levy funds a Mental Health Coordinator and a specialist who provide support services for students and staff. The mental health team helps organize and support the crisis assistance team, which is made up of thirteen teachers and counselors who are available to respond to schools after a student or staff incident or death. We provide annual suicide prevention training for all staff, which includes QPR (suicide prevention - Question, Persuade, Refer) and our Sources of Strength program, which is now in all 17 of our district's schools.

The levy helps to support Mental Health Counselors in schools where students can receive therapy from Heritage Health or Ambitions of Idaho counselors during school hours if there are barriers keeping them from receiving these services outside of school. These services are provided, with parent understanding and permission, to over 40 students in eight schools. The levy also helps support teachers to receive professional development training and direct coaching in understanding students and how to manage behaviors using research-based models such as Trust Based Relational Intervention (TBRI),

Neurosequential Model of Therapy (NMT), and Positive Behavioral Intervention Services (PBIS) among others.

Finally, the levy has helped to develop our new Facility Dog Program where trained and vetted dogs can be allowed in school to support students and staff. We currently have three approved animals with more applications on the way.

\$2,820,000: Classroom and School Resources such as Teacher Supplies, Library materials, Special Education Services

There is a science to teaching that our staff learn through training and licensure, and there is an art that excellent teachers demonstrate that makes their classrooms unique. The levy provides supplies to supplement the adopted curriculum resources, as well as the opportunities for the integration of art, music, and technology in each of our elementary schools. In addition, this provides essential resources for learners who might need extra support to be successful in every classroom. This can include support from outside agencies, additional supplies, and additional services a student may need.

\$3,350,000: Elective, Enrichment and Career Technical Education Classes

The levy supports more than \$16.8 million in salaries, including the salaries of our elective teachers. The district currently offers 431 elective courses across all grade levels. Many electives are not required by state law, but without them our schools would be unrecognizable. Without the levy, we would be forced to scale back electives in order to focus on the bare minimum required by law.

When a student attends a Coeur d'Alene public school, they take classes in art, music, physical education, career and technical education, technology, leadership, and library skills, among others. Learning about physical activity, reading from rich literature, gaining 21st century technological skills, and lessons in art and music are all part of educating our community's children. Learning to play a musical instrument as a child is a lifelong gift. Developing a child's artistic gifts can be life-changing.

In a community known for healthy living and the arts, our school system values our talented staff devoted to developing the whole child.

\$1,570,000: Technology Staffing, Devices and Software

The district receives \$100,000 from the state for instructional technology (IT) staffing, and \$700,000 for classroom technology. However, the levy covers an additional \$1.57 million for student devices, staffing/support, and technology infrastructure.

What is a levy-based tax system as opposed to a rate-based tax system?

In Idaho, school levies are assessed on a levy-based tax system, meaning the dollar amount collected is fixed and the rate levied to equal that fixed amount is changed each year. So, when new growth is

factored into the equation, the levy rate goes down. The Coeur d'Alene School District's levy rate is among the lowest in Idaho, and the lowest of the largest 12 districts. In a rate-based tax system, when new growth is added and assessed values increase, the entity receives more funding. Many states fund schools this way. Idaho does not.

"Live within your means"

We often hear, why doesn't the district "live within their means." Several facts are important to understand to address this question.

- The amount of funding the State of Idaho provides for public schools per pupil is the lowest in the nation; that means we need to do more with less. Idaho is far below the national average and significantly below neighboring states.
- Idaho's education funding structure is set up to require districts to levy local property taxes to fill the gap left in state revenues, ensuring that local taxpayers have input in spending practices. Idaho's levy tax system is very different from other states and until action is taken at the state and legislative level, districts across Idaho rely on levy funds to operate.
- In 2006, during a one-day special legislative session, the Idaho State Legislature made a significant change to the funding system for schools, leaving a significant gap in basic funding. Prior to 2006, a significant portion of funding was automatically levied by the state through a Maintenance and Operations Levy and \$260 million in school funding was cut. To provide property tax relief, the legislature removed the Maintenance and Operations levy revenue stream and increased the sales tax to offset the difference.
- Over time, it became clear that the sales tax revenue was volatile and was not enough to replace the previous revenue source, so the state began to further cut funding to school districts. In order to maintain the level of services students and families appreciated and expected, many districts turned to supplemental levies. Examples are listed throughout this document of what the Coeur d'Alene School District uses this funding for and includes maintaining smaller class sizes, variety in course offering, keeping up with market wages, especially compared to those across state lines within 20 miles of us. Additionally, they fund programs that the state provides no funding for, such as our developmental preschool (required), School Resource Officers, nurses, athletics and extracurricular programs, KTEC, and many others.
- Cost of rising goods and services: We have all experienced the rising cost of goods and services over the past several years. The district has absorbed increases in salaries and increased expenses without an increase in tax revenue. For example, the cost for a school bus in 2019 was \$95,000. In 2023, the cost is over \$125,000. That is more than a 30% increase.
- The district has worked hard to live within our means, continuing to maintain a low levy rate, and has demonstrated fiscal prudence as evidenced in our financial statements and audits. Of the 15 largest school districts in Idaho, Coeur d'Alene's levy rate is the 3rd lowest.

- As of 2023, 91 of 117 school districts rely on supplemental levies to fund key operations. The school districts that do not have supplemental reviews tend to be small (one classroom school districts) so they don't need to levy or, in some cases, they simply cannot pass a levy in their community. Levies are fundamental, not just supplemental, for over 80% of Idaho's school districts.

What has the district done with the federal ESSER COVID-19 relief funds it received?

The district received three rounds of [ESSER relief funding](#). Much of the funding had to be spent only on specific things. Information about how the district used ESSER funds can be found on the website under Departments > Finance.

- ESSER I - \$1,840,811 was used for teacher salaries to avoid disruption in service by balancing the operational budget and technology support during a time when technology was critical and the state cut technology budgets.
 - A portion was spent on enhancing digital learning management systems to support online learning.
 - A portion was used to provide PPE, sanitizers, cleaners, and improve HVAC filtering.
- ESSER II - \$6,000,000 was used for teacher salaries to maintain services during the pandemic and balance the budget. A portion was allocated to support staff compensation and some was paid in one-time stipends and bonuses during a time when staff were asked to take on additional tasks and modify how the district delivered instruction while social distancing and remote learning were in place.
- ESSER III - \$13,511,258. Approximately 20% will be used for learning acceleration, including summer learning programs, after-school academies, enrichment activities, and staff professional development. Again, portions were used to balance the budget and enhance technology.
 - The district has allocated a portion of the funding to address some high priority deferred maintenance needs. These projects are being designed and in pre-bid or being scheduled for construction for summer 2023. The largest project is replacing HVAC systems that serve 49 zones in the 700 wing of Coeur d'Alene High School that have been failing for some time.
- The ESSER funds used to offset some of the wages paid, created a one-time general fund surplus that the school board allocated to deferred maintenance and key safety and security upgrades. These projects are being planned and were not included in the March levy as they are already approved.

Does the Coeur d'Alene Public School District teach Critical Race Theory (CRT)?

No. Critical Race Theory is not taught in Coeur d'Alene Public Schools, period. It is not embedded in our curriculum. It is not included in any of our operating plans or staff training programs. It has never been considered.

Idaho's recently passed "Dignity and Nondiscrimination in Public Education Act" prohibits public schools from directing or compelling a student to "personally affirm, adopt, or adhere" to any of the tenets of CRT. But we didn't need Idaho law to tell us this. We already have an existing non-discrimination policy that prohibits the differential treatment of anyone based on their sex, race, ethnicity, religion, color, or national origin. If discrimination were to happen in any district classroom, the administration would move quickly to address it.

Why has CRT become such a topic of national conversation?

The questions and concerns are fueled relentlessly by the tactics of national and state organizations that aim to discredit or defund public education. Some community members pick up on these messages and either repeat them, point to an experience from their previous city or state, or are confused by the rhetoric and are additionally concerned. No one wants their child to feel unsafe at school, for any reason. When something as complex, ambiguous, and obscure as CRT is repeatedly championed as the next big threat to our children, it gets attention. Coeur d'Alene Public Schools does not -- in theory, action or practice -- make space for CRT in our classrooms.

How is our curriculum created and resources chosen?

All curriculum, by law, must align with Idaho State Content Standards, which are approved by our state legislators. Resources are chosen to help us teach those standards using a thorough and open process including public review and comment. Thoughtful ideas are woven into the curriculum to help teachers address individual students' learning needs. This is the work of teaching and learning. We will continue to address and improve how we do this in the service of our students.