

The Kuna School District will structure its schedules of debt service on outstanding Capital Improvement Bonds and the rate of SPF Levies in an effort to maintain a constant annual tax levy rate. When preparing its annual budget and again when certifying its annual levy amounts to the County, the District will evaluate the amount allowed to be levied under Sections 33-802 and 33-802A, *Idaho Code*, to pay debt service on its outstanding Capital Improvement Bonds together with the amount of the authorized SPF Levies and will evaluate the growth in taxable assessed value of the District to determine the levy amount which will provide for a tax levy rate for the next fiscal year that is approximately equal to the previous fiscal year's tax levy rate.



**ADOPTED:** August 10, 2004

**AMENDED:**