

# Two levies. Two purposes. One mission: kids.



## 1. EPO Replacement Levy

(Educational Programs & Operations)

- *for learning supports, services & programs*



## 2. Capital Improvements Levy

(Safety, Facilities & Technology)

- *small projects for maintaining & upgrading investments*



**On February 13, 2024**

# Our CVSD mission: kids.

*Prepare students for career  
& life through a high-quality,  
comprehensive education in  
partnership with our families  
& community in a safe &  
inclusive environment.*

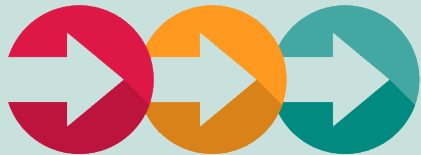


CENTRAL VALLEY  
SCHOOL DISTRICT



# CVSD Strategic Roadmap: Direction 1

- Equitable resource distribution
- Effective facilities & infrastructure



**FAST FORWARD CVSD**  
2023-2028 STRATEGIC ROADMAP





# Timeline for levies...

Visiting our  
schools...  
Valley Chamber  
& GSI... our  
community...

May 2023	<b>Capital Facilities Study &amp; Survey Update to Board &amp; 25-Member Capital Facilities Committee Formed</b>
June–Nov 2023	EPO Replacement Levy Reports to Board
Sept–Nov 2023	Capital Improvement Levy Reports to Board
Oct 2023	Community Meetings on Capital Facilities
Nov 27, 2023	Board Approves EPO Replacement & Capital Improvement Levy
Nov 30, 2023	EPO Replacement & Capital Improvement Levy Resolutions Filed with Spokane County
<b>Dec 2023–Feb 2024</b>	<b>Getting Info Out to Our Community</b>
<b>Jan 24–26 2024</b>	<b>Ballots Mailed</b>
<b>Feb 13, 2024</b>	<b>ELECTION: EPO Replacement Levy &amp; Capital Improvements Levy</b>





ABOUT THE  
**Educational Programs  
& Operations  
Replacement Levy**

**On February 13, 2024...**

**Voters will consider approval of a 3-year replacement EPO levy.**

- Voters approved a **3-year EPO levy in 2021** with an estimated rate at **\$2.40/thousand**
- Asking to renew at an estimated rate of **\$2.40/thousand** again
- Because of increased valuations & housing growth, the EPO levy rate is actually currently reduced to **\$1.91/thousand**.

**CVSD has had a voter-approved EPO levy in place for more than 50 years.**



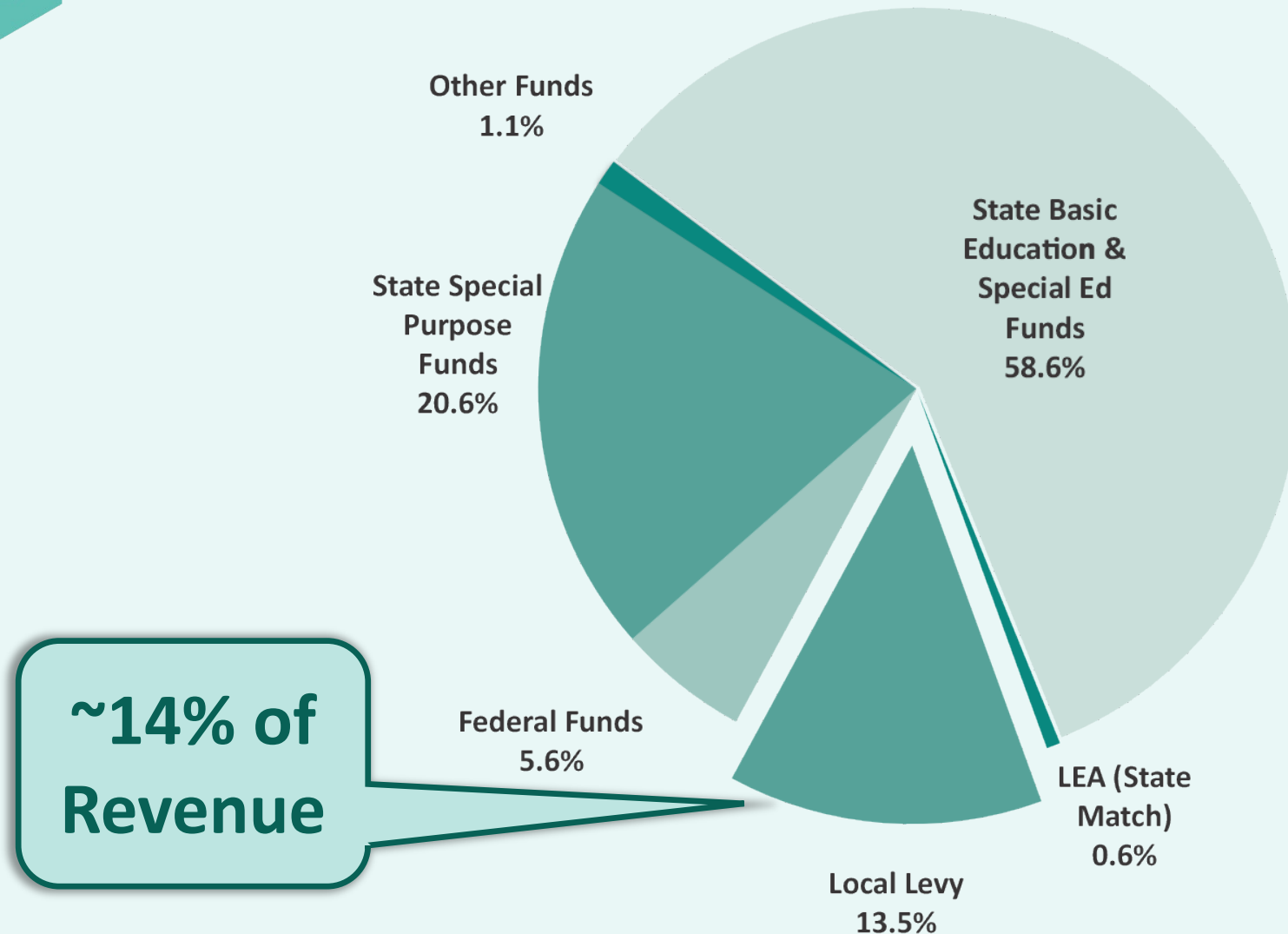
# EPO levy sustains essential programs & activities

*(not funded by state & federal dollars)* for engaging students & ensuring a safe learning environment





# EPO Levy is nearly 14% of CVSD's \$238M General Fund Revenue



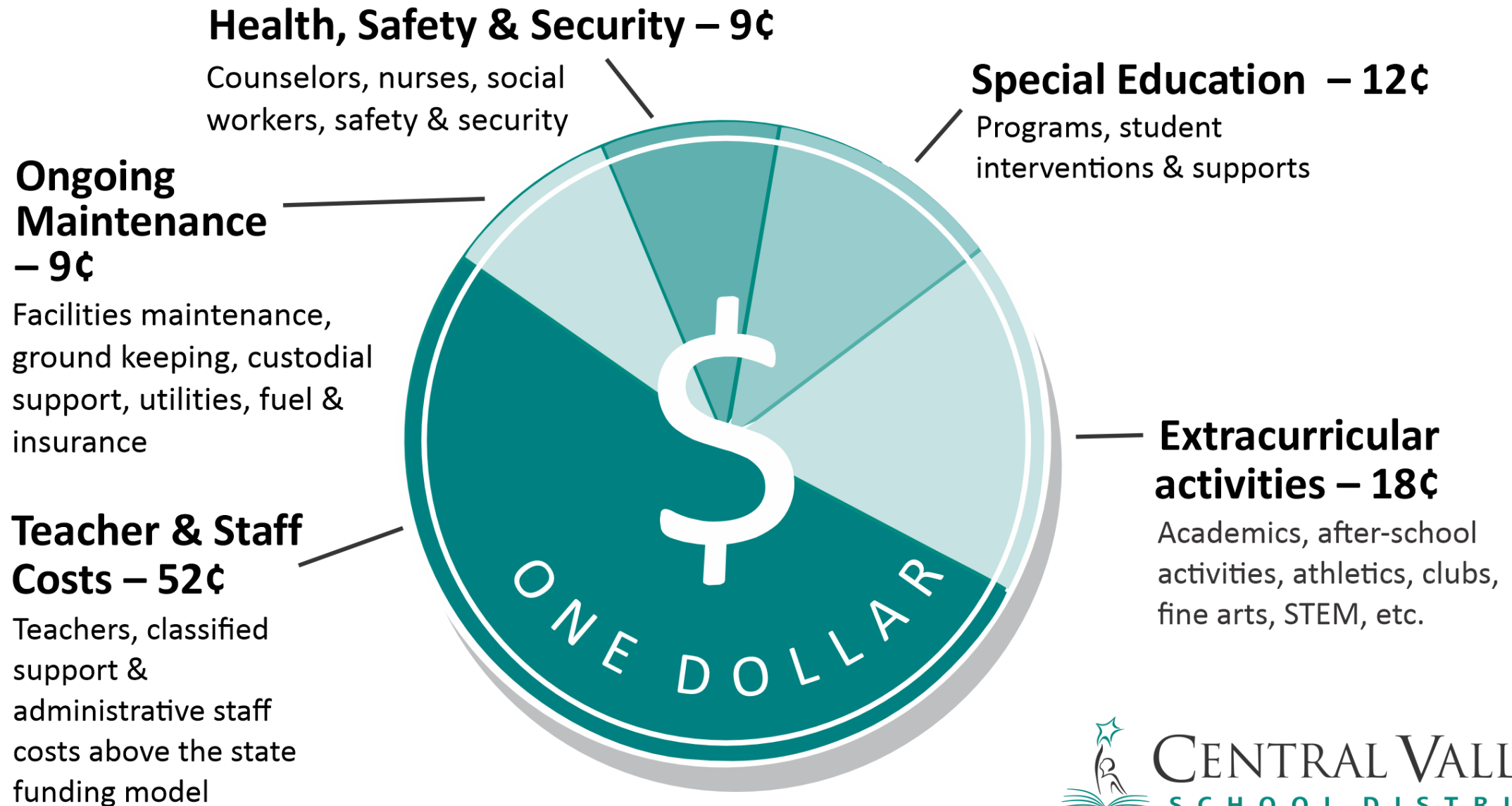
# EPO Levy pays for...

- **Necessary staffing beyond state funded**
  - teachers, nurses, counselors, social workers, security,
  - custodians & support staff including nutrition services & transportation
- **School safety & security**
  - resource deputies/officers additional security, crossing guards, playground supervisors, school assistants, safety software (911 system & Internet safety)
- **Special education programs (2,350 students) & student interventions/supports**
  - filling the gap between costs & funding
- **Extracurricular activities**
  - academics, after-school activities, athletics, clubs, fine arts, music, drama, debate, STEM, advanced courses, alternative learning, etc.
- **Curriculum**
  - textbooks, teaching, professional development & instructional materials
- **Ongoing maintenance**
  - facilities maintenance, ground keeping, custodial support, utilities, fuel & insurance





# Students in every school benefit from each levy dollar.



# Voters are asked to approve EPO Levy amounts:

Collection Year	Estimated Levy Rate/Thousand Assessed Value	Levy Amount District-Wide <i>(Maximum Amount to be Approved by Voters)</i>
2025	\$2.40	\$43,893,000
2026	\$2.40	\$45,648,000
2027	\$2.40	\$47,500,000

*Maximum levy tax rate of \$2.50/thousand of assessed property valuation allowed.*

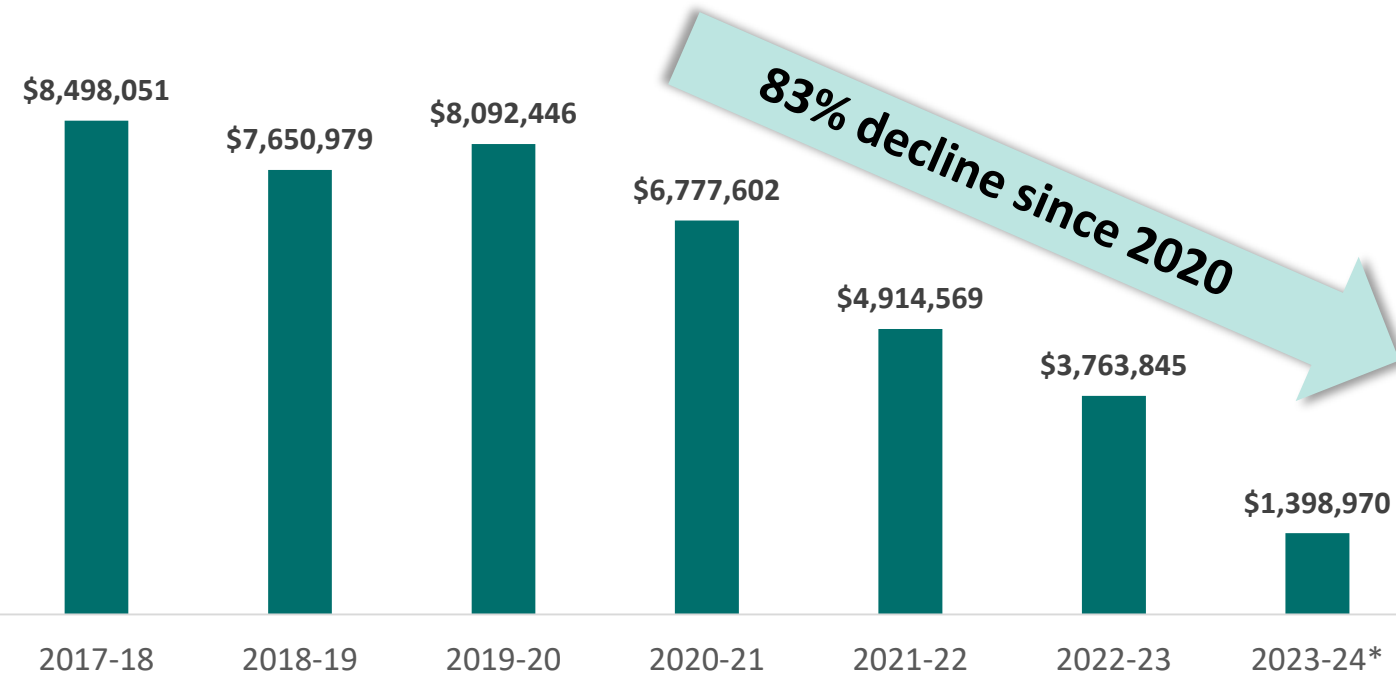
***NOTE: This is the same \$2.40/thousand estimated rate that voters approved in 2021.***

# Why an increase in total levy amount?

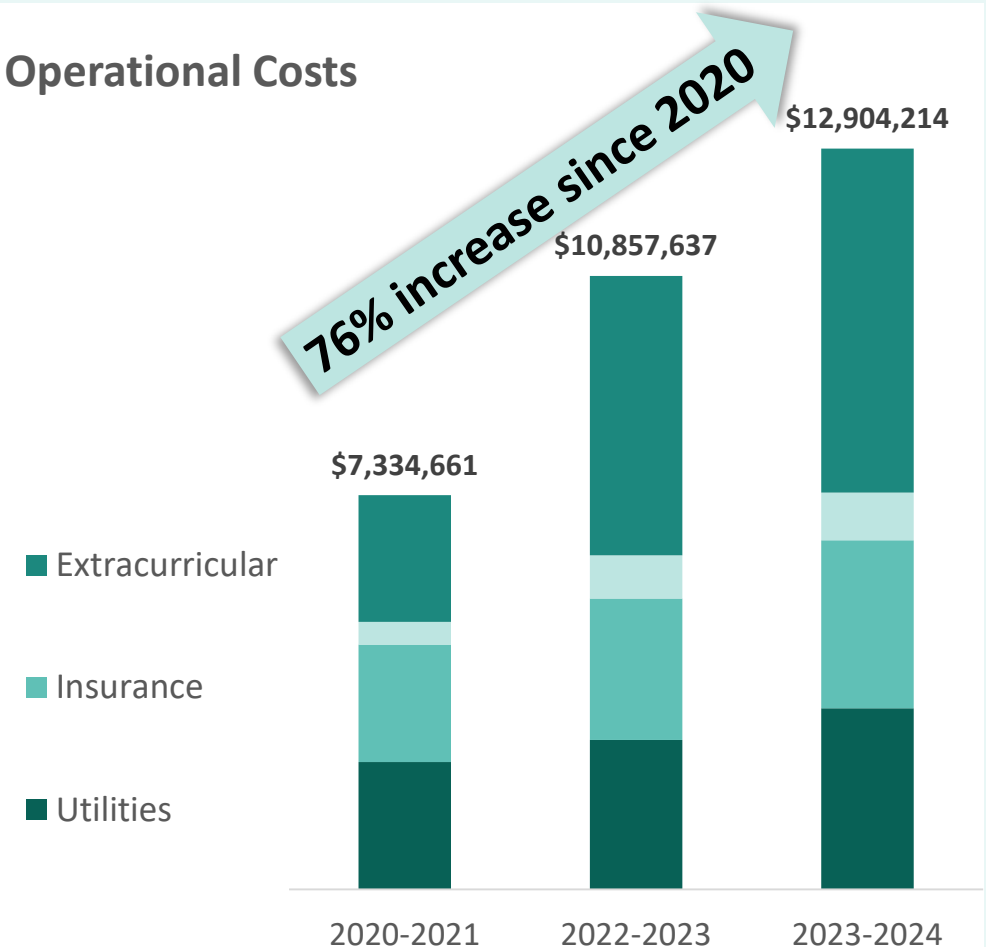
## Contributing factors:

- lost revenues & increased expenditures due to inflation
- operations costs for opening new schools
- loss of State Local Effort Assistance (LEA) matching funds
- Compensation/benefits actual costs vs. state funding
- increased costs in multiple operational areas

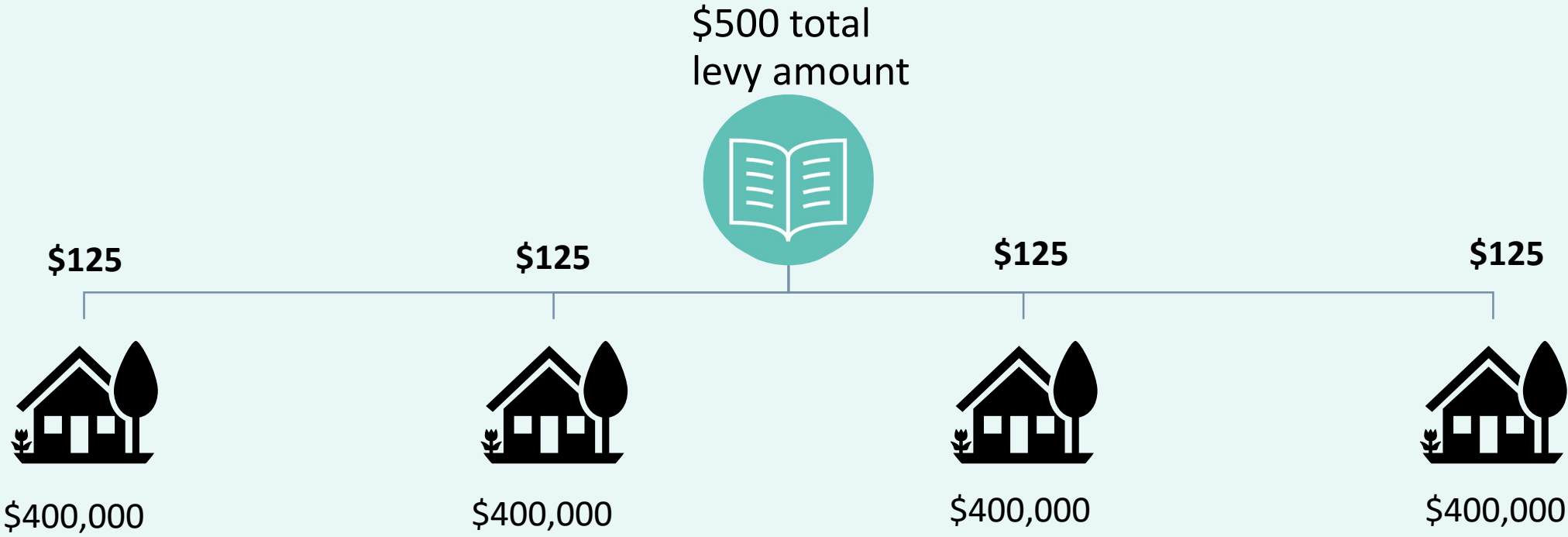
CVSD Local Effort Assistance Funding (State Levy Match)



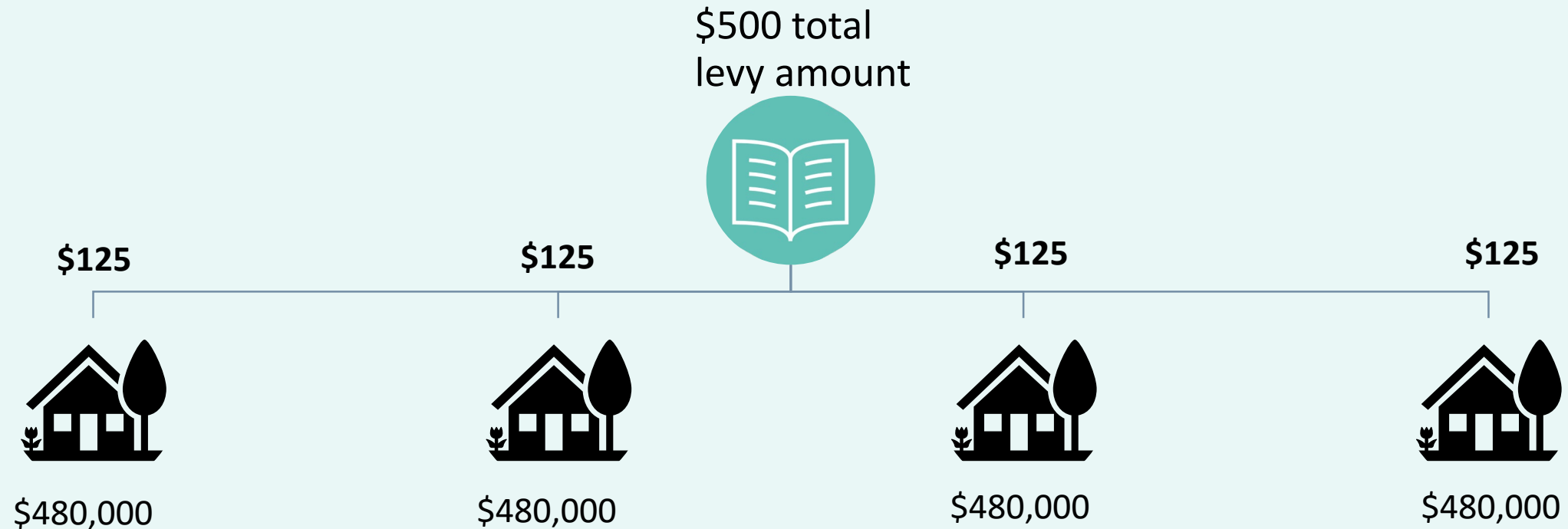
Operational Costs



# Property Values & School Taxes

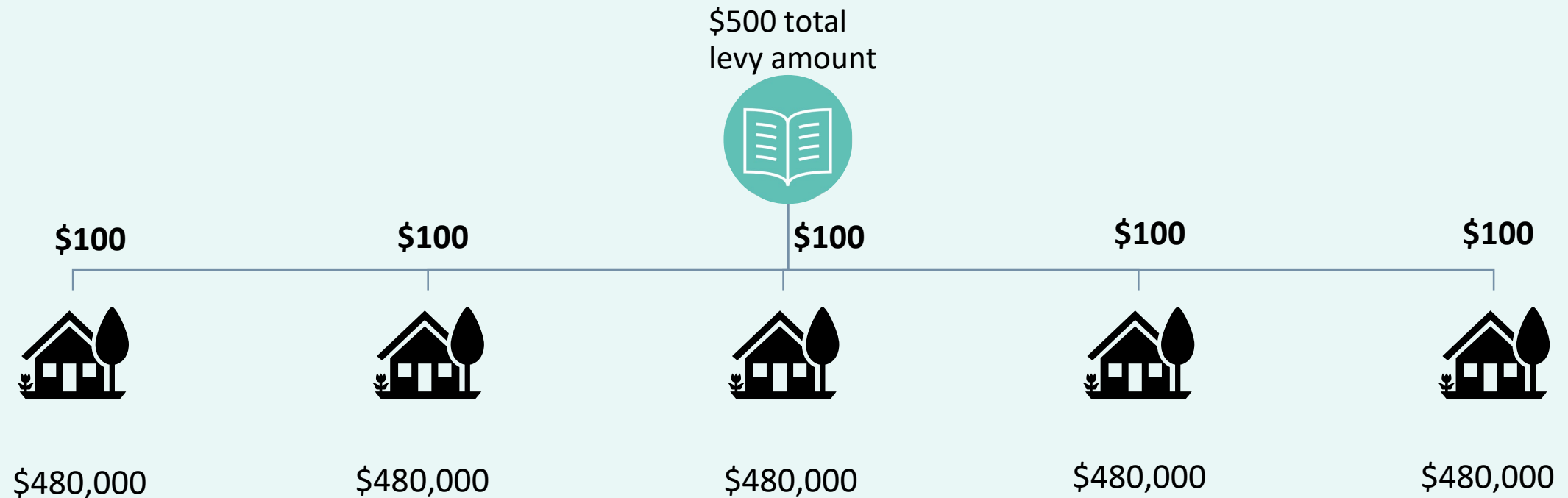


# Property Values & School Taxes



If property values increase equally (20%), the same tax amount would be due assuming the same total levy amount

# Property Values & School Taxes



If property values increase equally (20%), and a new house is built, the new house may reduce others' tax bills.



ABOUT THE  
**Capital Safety,  
Facilities and  
Technology  
Improvements Levy**

**Also on February 13, 2024...**

**Voters will consider a 6-year Capital Safety, Facilities & Technology Improvements Levy**

District-wide improvements to support learning environments:

- **SAFETY** - Create safer entrances & make other safety/security improvements
- **MAINTENANCE** - Repair roofs, pavement & sidewalks
- **IMPROVEMENTS** - Improve HVAC heating/cooling systems, playgrounds, lighting & flooring
- **TECHNOLOGY** - Upgrade technology devices & infrastructure



# Capital Improvements Levy Projects

## ALL CVSD Schools

**Technology: 19,618 Student & Staff Devices, Safety/Security Improvements, Expanded Wi-fi/Network/Servers**

<b>Adams ES</b>	Safer Front Entry, Roofing, Playground
<b>Bowdish MS</b>	Safer Front Entry, Roofing, Playground
<b>Broadway ES</b>	Safer Front Entry, Playground
<b>CV Early Learning Center</b>	Playground
<b>Central Valley &amp; University HS</b>	Stadium Lights
<b>Greenacres MS</b>	Safer Front Entry, Roofing, Playground
<b>Liberty Lake ES</b>	Safer Front Entry, Playground
<b>McDonald ES</b>	Safer Front Entry, Roofing, Playground
<b>Progress ES</b>	Safer Front Entry, Roofing, Playground
<b>South Pines ES</b>	Safer Front Entry, Playground
<b>Spokane Valley Tech</b>	HVAC
<b>Summit School</b>	Safer Front Entry, HVAC, Playground
<b>SVLA/CVVL</b>	Playground
<b>University ES</b>	Safer Front Entry, Roofing, Playground


**Benefits all schools.**

Plus, beyond these projects... a 25-member Capital Facilities Committee is **creating a long-range plan.**





# Technology Equipment

Student Devices	Staff Devices	Servers	Security	Infrastructure
<ul style="list-style-type: none"><li>15,771 Chromebooks</li></ul>	<ul style="list-style-type: none"><li>2,560 desktops &amp; monitors for teachers</li></ul>	<ul style="list-style-type: none"><li>6 security camera servers</li></ul>	<ul style="list-style-type: none"><li>6 security camera servers</li></ul>	<ul style="list-style-type: none"><li>VoIP Phone system (Voice over IP)</li></ul>
<ul style="list-style-type: none"><li>450 iPads</li></ul>	<ul style="list-style-type: none"><li>Projectors &amp; document cameras</li></ul>	<ul style="list-style-type: none"><li>6 on-premise servers &amp; equipment</li></ul>	<ul style="list-style-type: none"><li>Increase drive space for security camera video storage</li></ul>	<ul style="list-style-type: none"><li>30 Building core routers</li></ul>
	<ul style="list-style-type: none"><li>837 support computers &amp; laptops</li></ul>		<ul style="list-style-type: none"><li>Update &amp; modernize building alarms</li></ul>	<ul style="list-style-type: none"><li>639 building switches</li></ul>
<div><b>19,618 TOTAL</b> <b>Student &amp; Staff Devices</b> </div>			<ul style="list-style-type: none"><li>Install additional security cameras &amp; replace end of life cameras</li></ul>	<ul style="list-style-type: none"><li>Network firewalls, wireless controllers</li></ul>
			<ul style="list-style-type: none"><li>Add emergency flashers &amp; paging equipment</li></ul>	<ul style="list-style-type: none"><li>Update fiber infrastructure</li></ul>
				<ul style="list-style-type: none"><li>Construct backup connection to server environment</li></ul>



# Capital Improvements Levy Project Cost Estimates

## Combined Costs for all Schools

<b>Secure Vestibules (Safer Front Entries)</b>	<b>\$5,300,000</b>
<b>Roofing Improvements</b>	<b>\$10,700,000</b>
<b>Mechanical (HVAC, etc.) Improvements</b>	<b>\$700,000</b>
<b>Playground Improvements</b>	<b>\$3,300,000</b>
<b>Pavement Patching &amp; Repairs for Accessibility</b>	<b>\$4,000,000</b>
<b>Technology Equipment</b>	<b>\$23,500,000</b>
<b>TOTAL</b>	<b>\$47,500,000</b>

# Voters are asked to approve Capital Levy amounts:

Collection Year	Estimated Levy Rate/Thousand Assessed Value	Levy Amount District-Wide <i>(Maximum Amount to be Approved by Voters)</i>
2025	\$0.39	\$7,150,000
2026	\$0.39	\$7,400,000
2027	\$0.39	\$7,700,000
2028	\$0.39	\$8,100,000
2029	\$0.39	\$8,450,000
2030	\$0.39	\$8,700,000
TOTAL		\$47,500,000 <i>(\$24,000,000 for Capital Projects &amp; \$23,500,000 for Technology)</i>



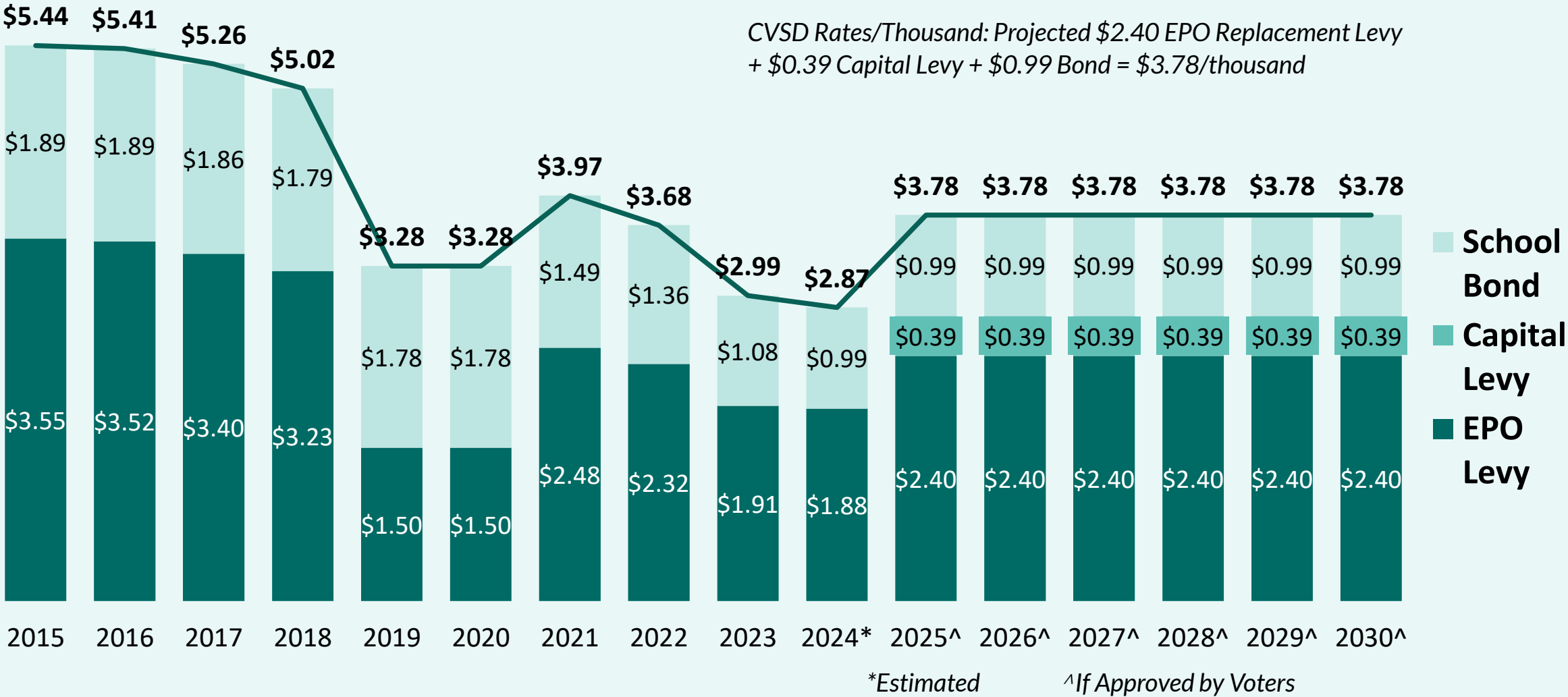
# Estimated Tax on Median Home Value

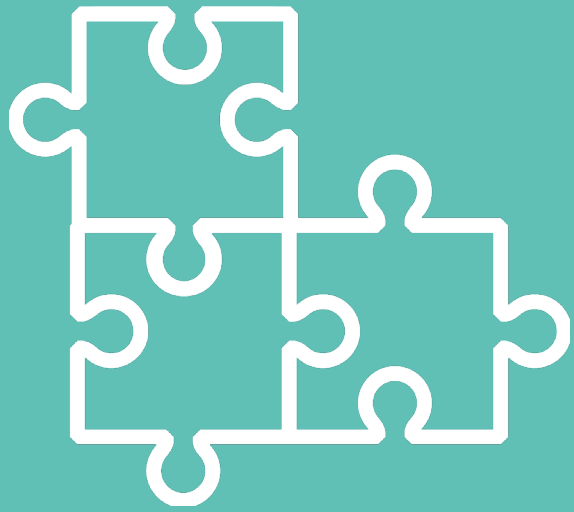
CVSD's Median Home Value is \$393,276 (Source: Zillow) Sample Used for Calculations is \$400,000

	Estimated Levy Rate/Thousand Assessed Value	Estimated Levy Tax for Median Assessed Home Value of \$400,000	Estimated Monthly Tax
Current Rate	\$2.99 <i>(\$1.91 EPO &amp; \$1.08 Bond)</i>	\$1,196	\$ 99.67
Projected Rate	\$3.78 <i>(\$0.39 Capital, \$2.40 EPO, \$0.99 Bond)</i>	\$1,512	\$126.00
Increase	\$0.79	\$ 316	\$26.33

**Formula:**  $\$400,000 / \$1,000 = \$400 \times \text{<Rate>}$

# School Tax Rate History & Forecast:





# Questions?

[www.cvsd.org/levy](http://www.cvsd.org/levy)



CENTRAL VALLEY  
SCHOOL DISTRICT