

# Dayton Levy Facts/Talking Points

Dayton voters will see two measures from Dayton School District on the February 13, 2024 election: a \$4.9 million Educational Programs and Operations (EP&O) Levy, and a \$5.1 million Capital Levy. Both levies would run for four years, collected in 2025-2028.

## **What is a levy and what does it fund?**

A levy is a short-term, locally approved property tax that allows a school district to pay for programs and services that the state does not fund, or only partially funds, as part of “basic education.” Funds from each type of levy are only allowed to be used for specific purposes. For example, funds collected for an EP&O levy may not be used for construction, renovation, or building projects. This is why Dayton needs to run both an EP&O and a Capital levy.

## **EP&O Levy**

An Educational Programs and Operations, or EP&O Levy, is used to make up the difference between money provided by the state vs. what it actually costs the school district to fund student programs and services. An EP&O levy may be approved for up to four years. In Dayton, the EP&O Levy would help pay for:

- Career & Technical Education (CTE) and Vocational programs
- \* Athletics
- \* Extra-curricular activities, field trips, and clubs such as Dayton FFA, Trap Club, Robotics, etc.
- District operations, including support staff
- Special education
- Food services
- Transportation
- ...and more!

\* Supported entirely through levy dollars

Dayton voters approved our last 4-year EP&O levy in 2020, and it will expire in December 2024. If approved by local voters on February 13th, the 2024 EP&O levy will simply replace our expiring levy.

## **Capital Levy**

A Capital Levy is used to fund things like modern technology and smaller building and renovation projects. A capital levy may be approved for up to six years. In February 2020, Dayton voters approved a 4-year Capital Levy in the amount of \$700,000. The following projects were funded thanks to voter approval of the 2020 Capital Levy:

- Computers for every student
- Electronic outside entrances
- Updated phone system
- Speakers installed for communication in all areas and teacher stations

**If approved, the upcoming 2024 Capital Levy would fund projects and improvements across all Dayton school buildings, including:**

### **Middle/High School Projects:**

- Air filtration for science room
- Foods classroom remodel
- Auditorium update
- Exterior refresh
- Gym roof
- Vocation-Ag doors

### **Elementary Projects:**

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- New carpeting
- Library remodel + furniture
- New security gate
- Lift update

## Districtwide Campus Projects:

- Asphalt
- Concrete
- Fencing
- Door hardware
- Technology
- Underground Sprinklers

## **Tax Impact:**

Proposed Dayton EP&O Levy Tax Impact		
YEAR	TAX RATE (per \$1,000 assessed property value)	TOTAL COLLECTION AMOUNT
2025	\$1.41	\$1,170,100
2026	\$1.44	\$1,212,900
2027	\$1.46	\$1,258,500
2028	\$1.48	\$1,305,800
EP&O Total collected over 4 years		\$4,947,300

Proposed Dayton Capital Levy Tax Impact		
YEAR	TAX RATE (per \$1,000 assessed property value)	TOTAL COLLECTION AMOUNT
2025	\$1.50	\$1,242,971
2026	\$1.50	\$1,267,830
2027	\$1.50	\$1,293,187
2028	\$1.50	\$1,319,051
Capital Total collected over 4 years		\$5,123,039

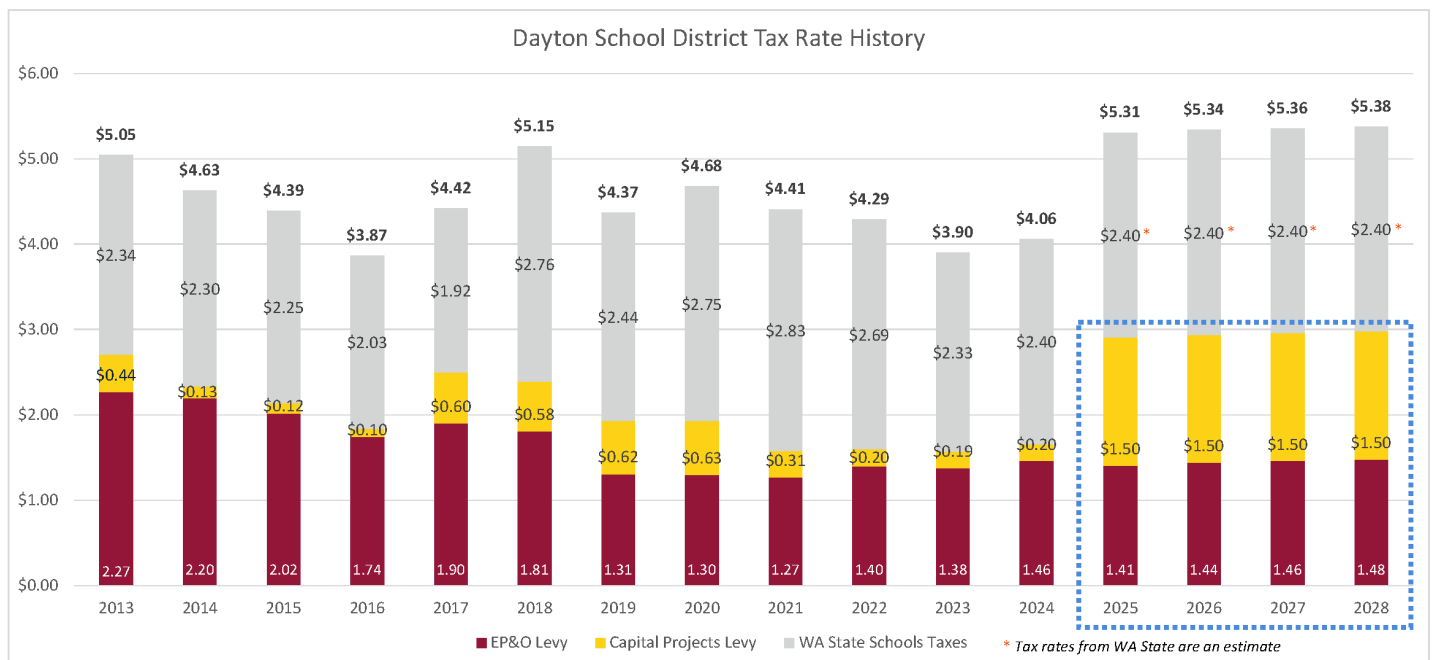
Dayton's Combined Tax Rate Projection			
Year	EP&O Levy	Capital Levy	Total Tax Rate for <i>Both</i> Levies
2024	\$1.46	\$0.20	\$1.66
2025	\$1.41	\$1.50	\$2.91
2026	\$1.44	\$1.50	\$2.94
2027	\$1.46	\$1.50	\$2.96
2028	\$1.48	\$1.50	\$2.98

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## Dayton Levy Quick Facts:

- Election day is Tuesday, February 13, 2024
- Dayton School District has two separate measures on the February 13<sup>th</sup> special election: a 4-year EP&O levy for \$4.9 million, and a 4-year Capital Levy for \$5.1 million.
- Funds from the EP&O levy help pay for educational programs and services such as athletics, extracurricular activities and clubs, CTE and Ag programs, support staff, transportation, and much more
- Funds from the capital levy will pay for multiple renovations and improvements across our school campuses
- Ballots should arrive in mailboxes the third week of January
- Find voting information or register to vote online at [wei.sos.wa.gov](http://wei.sos.wa.gov)
- Washington State law provides tax exemption and deferral programs for senior citizens and individuals who are disabled. For more information on qualifications, contact the Columbia County Assessor's Office at 509-382-2131 or online at [dor.wa.gov/taxes-rates/property-tax/property-tax-exemptions-and-deferrals](http://dor.wa.gov/taxes-rates/property-tax/property-tax-exemptions-and-deferrals).
- Ballots must be postmarked or returned by February 13<sup>th</sup>
- Make sure you are registered to vote! You can register online at VoteWA ([wei.sos.wa.gov](http://wei.sos.wa.gov))

## Dayton School District Tax Rate History



## How Dayton Compares to Neighboring Districts:

The following table shows the combined tax rates from neighboring school districts in our area. As of 2022, Dayton School District had the lowest total tax rate compared to nearby districts. (Data source: DA Davidson & Co.)

2022 District Tax Rates					
District	Assessed Property Value	EP&O Levy Rate	Bond Rate	Capital Levy Rate	Total Tax Rate
Touchet	\$278,833,641	\$2.16	\$2.14	\$0.00	\$4.30
Colfax	\$174,724,936	\$2.28	\$1.94	\$0.00	\$4.22

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College Place	\$1,481,514,030	\$1.85	\$1.86	0.33 + .08 Trans	\$4.13
Waitsburg	\$200,873,976	\$2.50	\$1.22	\$0.00	\$3.72
Walla Walla	\$4,476,637,924	\$2.17	\$1.03	\$0.00	\$3.20
Asotin-Anatone	\$432,543,258	\$2.35	\$0.00	\$0.66	\$3.01
Pomeroy	\$534,698,679	\$1.57	\$1.08	\$0.00	\$2.65
Clarkston	\$1,547,635,526	\$2.01	\$0.00	\$0.43	\$2.44
LaCrosse	\$234,572,541	\$0.91	\$0.00	\$1.51	\$2.42
Prescott	\$440,962,745	\$1.52	\$0.84	\$0.00	\$2.36
<b>Dayton</b>	<b>\$768,600,481</b>	<b>\$1.40</b>	<b>\$0.00</b>	<b>\$0.19</b>	<b>\$1.59</b>

## Comparison of Tax Rate and Tax increase

Property Value	Current Combined Rate	Tax for local schools	Projected Combined Rate 2028	Tax for local schools	Increase Difference	Per-month increase
\$300,000	1.66	\$498	2.98	\$894	396	\$33
\$400,000	1.66	\$694	2.98	\$1,192	528	\$44
\$600,000	1.66	\$996	2.98	\$1,788	792	\$66