

Board Study Session-2026 Educational Programs and Operations Levy

September 23, 2025



**Edmonds
School District**



Land Acknowledgement

We acknowledge the original inhabitants of this place, the Sdohobsh people and their successors the Tulalip Tribes, who since time immemorial have taken care of, hunted, fished and gathered on these lands.

We respect their sovereignty, their right to self-determination, and we honor their sacred spiritual connection with the land and water.

By acknowledging these homelands, we commit to working with tribal nations to further the education aims they have identified in our classrooms and schools.

The 2022 Educational Programs and Operations Levy (EPO) expires 12/31/26

It is necessary to levy an excess tax for the District's General Fund to provide funding for approximately the same school programs and operations as the District's expiring EPO Levy

We intend to bring Resolution #25-21, Replacement of Expiring Educational Programs & Operations Levy, to the Board on October 14th for first reading

The election date is February 10, 2026

Levy collections begin in the following calendar year (2027 start)

In 2023-24, property tax collections made up 15% of total revenues

This percent is the same in the 2025-26 budget

The amount a district can levy is limited by law - the lower of a rate per \$1,000 of assessed value (AV) or an amount per full-time equivalent pupil

The lower of the two is compared to voter authorization. The lowest value is the amount that can be levied the following calendar year.



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This is a simple majority measure (50% +1) and does not have the validation requirement that is necessary for a bond measure

Voters authorize a total dollar amount to be collected, which does not increase when property values increase



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ESHB 2049 - Passed in 2025

Provides an inflation enhancement of \$500 per pupil in calendar year 2026

Provides inflation enhancements of 3.33% in calendar years 2027 - 2030. This is in addition to inflation adjustments as measured by the Seattle Consumer Price Index (CPI).



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The 2026 EPO Levy is budgeted at \$74,800,000, the same as the voter-authorized amount.

This is below the per-pupil calculation of \$77.7M.

Using the new inflation enhancement factor and stable enrollment, we estimate levy amounts for the next four years as follows:

2027: \$83,000,000

2028: \$88,000,000

2029: \$93,000,000

2030: \$97,000,000

Assessed valuation (AV) growth has averaged 6.36% over the last 15 years (through 2025)

Preliminary AV growth for 2026 (per Snohomish County) is 7.36%.

Using a more conservative AV growth rate of 4% each year, estimated tax rates for the EPO are:

2027: \$1.45

2028: \$1.48

2029: \$1.51

2030: \$1.51

Election Do's and Don'ts

- RCW 42.17A.555 and Public Disclosure (PDC) Guidelines prohibit the use of public resources for campaign purposes to influence how someone votes.
- It applies to school staff, administrators, and board members.
- Violations of the law and PDC guidelines can lead to penalties, loss of public trust and even invalidating an election.



The Law in a Nutshell

- No use of public facilities or resources to support or oppose candidates or ballot measures.
- Public facilities and resources include: buildings, equipment, supplies, employee work time, district publications, mailing lists, and systems.
- Exception: Activities that are part of the normal and regular conduct of the district can be used to share factual information.



Key Principle

- Public resources = Neutral ground
- Keep personal political activities separate from your official role.
- Use only personal time and personal resources for political advocacy.
- Always present information in an objective and factual manner when on the clock.



General Do's

- DO provide objective, factual information about ballot measures.
- DO answer questions factually.
- DO encourage people to vote in all elections.



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General Don'ts

- DON'T use district resources (email, copiers, supplies, websites) for political advocacy.
- DON'T pressure or coerce others to support or oppose measures or candidates.
- DON'T coordinate with campaigns using district facilities, resources or time.
- DON'T use district communication channels for promotional messages.



Key Takeaways

- Stay factual, stay neutral in your official capacity.
- Keep campaign activities separate from work duties.
- When in doubt, ask before acting – consult the Communications Department or your supervisor.



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Thank you!