



Replacement Educational Programs and Operations (EP&O) Levy

On February 10, 2026, San Juan Island School District will ask voters to renew the four-year Educational Programs and Operations (EP&O) Levy. The state provided "Basic Education Funding" does not fully fund our District's programs. Renewal of this levy continues the excellence of our programs.

These local funds provide:

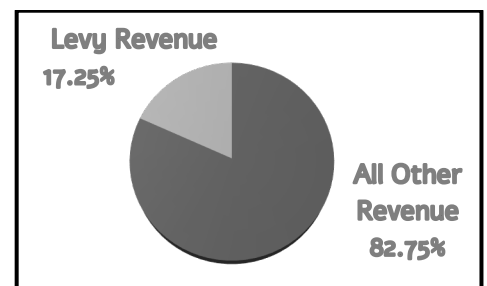
- The lowest possible class sizes and student schedules to meet current needs
- Staffing for music, drama, STEM, and the arts
- Advanced Placement classes
- Extended learning opportunities such as summer school and after-school study programs
- Alternative, non-traditional learning options
- Support for English Language Learners
- Student and family outreach
- Nursing services and school counselors
- Healthy and fresh meal service
- Support for special education
- Custodial and Maintenance costs for safe and healthy schools

By state law, school districts are limited in the amount of local levy funds that can be collected annually. Our District's levy comprises approximately 17.25% of the district's \$17.5 million annual budget. Without the EP&O Levy the district budget would have to be reduced by over \$3 million worth of cuts to our programs.

Approved Mill Rate of Current Levy

Actual Mill Rate of Current Levy

Year	Mill Rate (per \$1,000 value)	Cost per \$500,000 home	Mill Rate (per \$1,000 value)	Cost per \$500,000 home
2023	.6770	\$ 338.52	.4246	\$ 213.20
2024	.7251	\$ 362.56	.3729	\$ 186.47
2025	.7766	\$ 388.30	.3881	\$ 194.06
2026	.8317	\$ 415.87	.4522	\$ 226.10



- The State determines the allowable levy amount each year based on student enrollment. To collect the authorized levy amount, voters must approve the "Levy Authority," which is the maximum amount that can be levied and collected each year.
- The 4-year levy is based on 2025-26 enrollment with 2% factored in for possible enrollment growth, establishing the Levy Authority maximum amount.
- **Each December, the District "rolls back" any levy authority that is not collectable after reconciling for actual enrollment.** In the next four years, if enrollment increases, levy amounts for funding increases must have been approved by the voters in the current levy.

Next four years of our local Levy

***Mill rates as of December 2, 2025**

Year	Projected Student FTE x projected per/pupil funding	Mill Rate (per \$1,000 value)	Cost per \$500,000 home	Cost Per \$800,000 home	Cost Per \$1,000,000 home
2027	\$3,347,802	0.4899*	\$244.93*	\$ 391.88*	\$ 489.86*
2028	\$3,518,666	0.4982*	\$249.11*	\$ 398.57*	\$ 498.21*
2029	\$3,579,428	0.4908*	\$245.41*	\$ 392.66*	\$ 490.82*
2030	\$3,617,337	0.4823*	\$241.14*	\$ 385.83*	\$ 482.29*

The mill rate is the amount paid per \$1,000 of property value

- Estimates based on Total Assessed Valuation (TAV) provided by the San Juan County Assessor's Office using the 2026 TAV
- Some property owners may qualify for an exemption from levy property taxes if they are enrolled in the Senior Citizens and Disabled Persons State Exemption Program. Criteria for enrollment are available at the San Juan County Assessor's Office.

San Juan Island School District

Replacement Educational Programs and Operations Levy

Fact #1

17.25 % of the district's budget is provided by this local EP&O Levy. On Feb 10th, voters will be asked to renew this Levy (which expires in 2026). If this levy is not renewed, educational programs would have to be reduced by over \$3 million.

Fact #2

This is not a new tax! In 2022 voters replaced an expiring levy with a four-year levy that is in effect through 2026. Now it is time to renew this levy for the next four years.

Fact #3

The levy authority requested to maintain existing programs and services for the next four years is based on current enrollment plus 2% annual enrollment increase. Each year, the district "rolls back" any amount that is not collectable once actual enrollment numbers are reconciled.

Fact #4

EP&O Levy dollars make up the difference between what

it costs to operate our schools and what the state funds.

San Juan Island School District levies local support to sustain excellence in instructional programs and services such as fine arts and advanced placement classes.

Fact #5

EP&O Levy dollars support teaching and learning. These local levy dollars flow directly to the classrooms, sustaining teaching and learning by maintaining low class sizes and making possible robust and varied course offerings.

Fact #6

Academically, students in our district consistently perform well and gain entrance to colleges, universities, and trades programs across the country. District students regularly receive awards in both academic and athletic achievement. Our co-curricular and extracurricular clubs and programs are competitive and successful. This local levy is an important investment in student success.

Fact #7

Instructors for music, drama, STEM, and the arts, are funded by this local levy. A well-rounded educational program is only possible through the EP&O Levy dollars.

Fact #8

For decades, San Juan Island voters have recognized the importance of this local levy.

Questions? Contact:

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ELECTION DATE FEB 10, 2026



P.O. Box 458
Friday Harbor, WA 98250

Postal Patron

Ballots must be mailed or hand-delivered to the Elections Office in the Courthouse by 8 p.m. Tuesday, Feb 10, 2026