

2026 Levy Planning Update & Superintendent Recommendation

Heather Tow-Yick, Superintendent

Martin Turney, Chief of Finance and Operations

Mark Sherwood, Executive Director of Communications

Marcel Hauser, Senior Advisor and Strategy



ISSAQUAH
SCHOOL DISTRICT 411

Purpose

- Summarize the Levy Advisory Committee process and final recommendation
- Present the Superintendent's levy recommendations for board review
- Introduce levy resolutions for board consideration and action

2026 Levy Focus

February 10, 2026 Ballot Date

- **4-year Educational Programs & Operations (EP&O) Levy**
 - Safeguard essential student services, enrichment and safety beyond state and federal funding
 - Consider expanding student well-being supports and broadening academic opportunities
- **4-year Capital Levy (Technology and Critical Repairs)**
 - Delivers up-to-date classroom technology, applications, device support and network infrastructure
 - Addresses urgent safety needs, prioritizing the highest-impact repairs to buildings and systems
- **1-year Transportation Levy**
 - Advances safe, sustainable, and reliable transportation while managing maintenance costs through fleet modernization, including adding electric buses and expanding charging infrastructure.

➡ **Strengthen community voice through structured Levy Advisory Committee process**

2026 Levy Timeline

September	October	November	December	January	February
Levy Advisory Committee Meetings #1 - #4	- Levy Advisory Committee Meeting #5 October 9: Superintendent Recommendation to the Board Levy Resolutions: Board Approval - File Levy Resolutions with King County		Pro/Con Committee Outreach (District Responsibility)	Ballots and Voter's Pamphlets Mailed; Drop Boxes Open (end of month)	February 10: Election Day February 20: Results Certified
 Community Updates and Engagement					

Levy Advisory Committee

Meetings Recap & Outcome

Levy Advisory Committee

Meetings

Meeting 1 <i>September 9</i>	Meeting 2 <i>September 16</i>	Meeting 3 <i>September 24</i>	Meeting 4 <i>September 30</i>	Meeting 5 <i>October 7</i>
• Introductions & Charter • School Funding Overview • Tax Rate Context • Transportation Levy	• Capital Levy: – Technology – Critical Repairs	• EP&O Levy: Student Well-Being • EP&O Levy: Academic Opportunities • EP&O Levy: Organizational Effectiveness	• Recap of Prior Meetings • Synthesize Feedback • Preliminary Combined Levy Package • Final Consensus Survey • Final Recommendation	• High Level Communications • Civic Engagement • PDC Compliance

Levy Advisory Committee

Overview

- Over 60 students, parents, caregivers, staff, and community member from across the district volunteered for the Levy Advisory Committee
- Met weekly in September and October for a total of five meetings
- Reviewed funding needs, project lists, and community feedback
- Helped shape a final levy package and levy facts communication strategy

[Levy Advisory Committee Meeting Summaries and Materials Available on District Website](#)

Levy Advisory Committee

Charter

Purpose

To advise the Superintendent as she prepares a recommendation for the School Board to approve a levy issue for the 2026 ballot.

Goals

Provide feedback for Superintendent Tow-Yick to use in creating the proposed content, total cost, and tax impact of 3 ballot measures:

- Educational Programs and Operations Levy
- Capital Levy (Technology and Critical Repairs)
- Transportation

Levy Advisory Committee

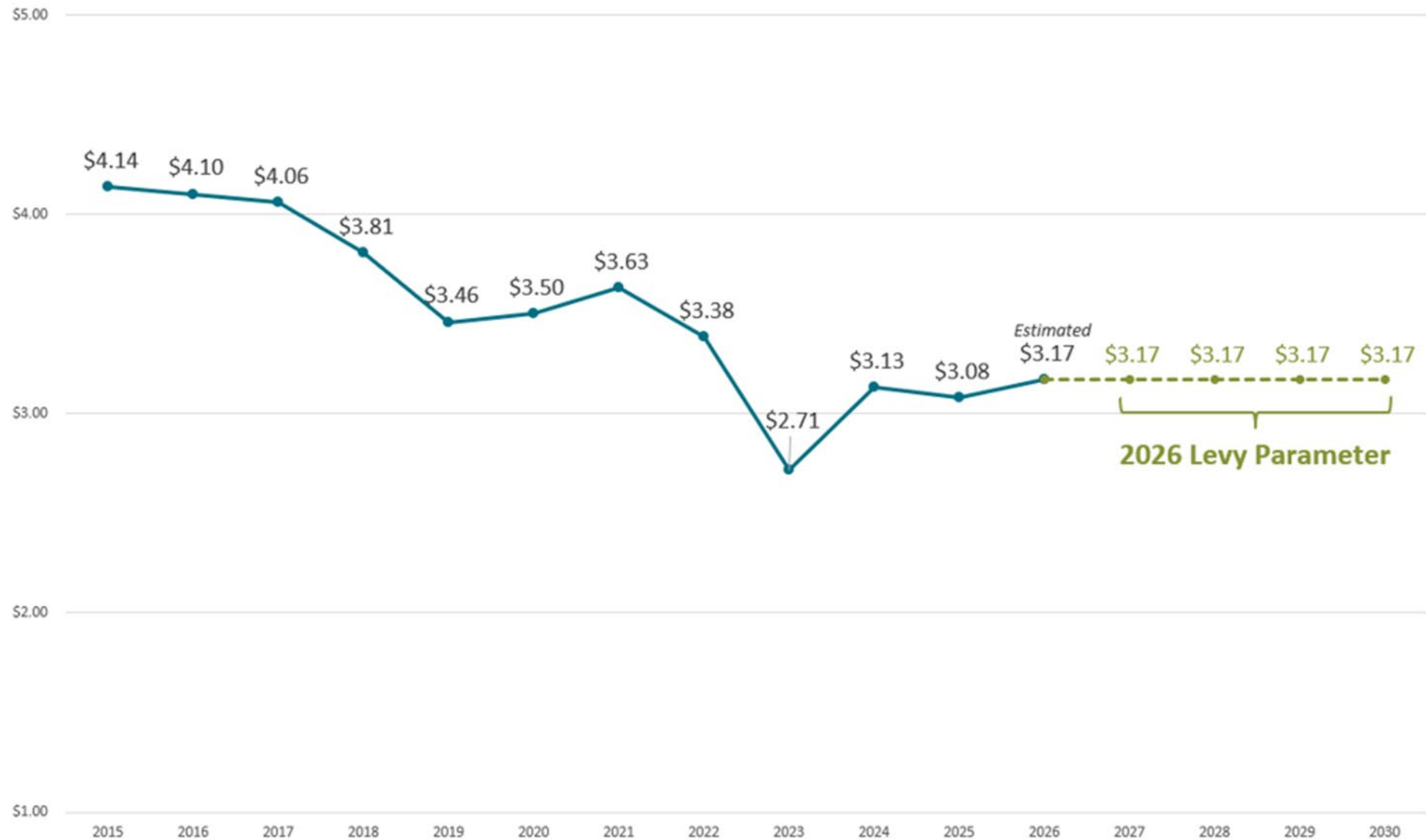
Charter

Parameters

Aiming to keep local school taxes stable, each levy package will include funding essential to:

- Ensure the Issaquah School District has all the resources possible to meet its mission and student learning goals
- Maintain facilities according to state and District use standards, while reflecting community expectations
- Prioritize safety and security for students, staff, and visitors across all schools
- Future opportunities

ISD Combined Tax Rate History and 2026 Levy Parameter



Initial combined tax rate estimate for 2026 was \$3.17 as of the time of the levy committee meetings.

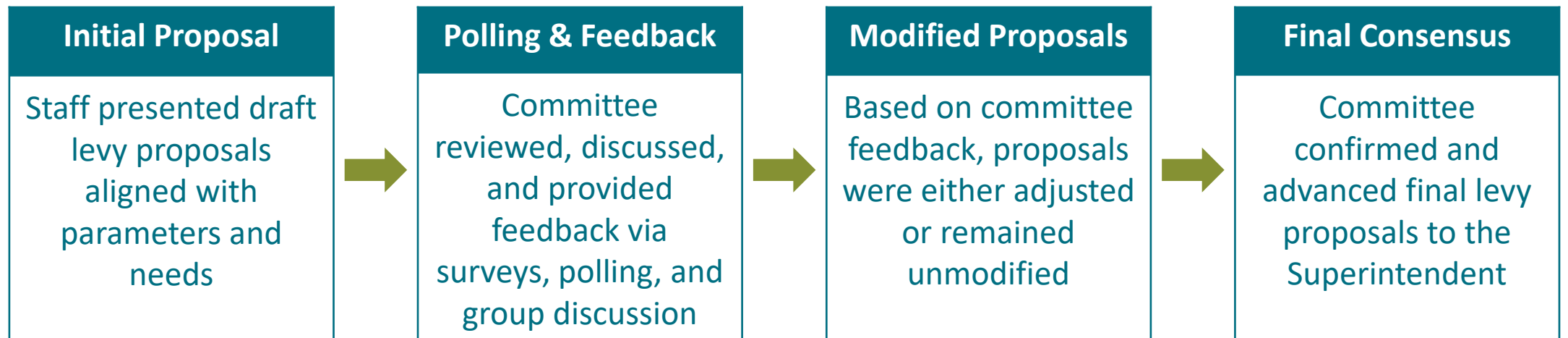
Levy Advisory Committee

Charter

Consensus Model for Committee Work

- **Shared Purpose** – Keep student needs at the center when evaluating levy options.
- **Inclusive Voice** – Hear and respect all perspectives; every member has a role in shaping the outcome.
- **Collaborative Process** – Make decisions as a committee through discussion, reflection, and adjustment until general agreement emerges.
- **Consensus Defined** – Seek not unanimous agreement, but broad alignment that all can support and live with.
- **Outcome** – Share a collective recommendation with the Superintendent that reflects community priorities, balances tradeoffs, and can be confidently shared with the Board of Directors.

Levy Advisory Committee *Process*



Levy Advisory Committee

Transportation Levy

Committee Feedback

- Meeting discussions reflected broad support for including a Transportation Levy, with strong interest in electric bus expansion and charging infrastructure.
- Feedback emphasized the importance of piloting buses across the district rather than in a single region, to evaluate performance in different terrains and conditions.
- Members supported balancing diesel and electric purchases to maintain reliability while preparing for a long-term majority-electric fleet.

Levy Advisory Committee

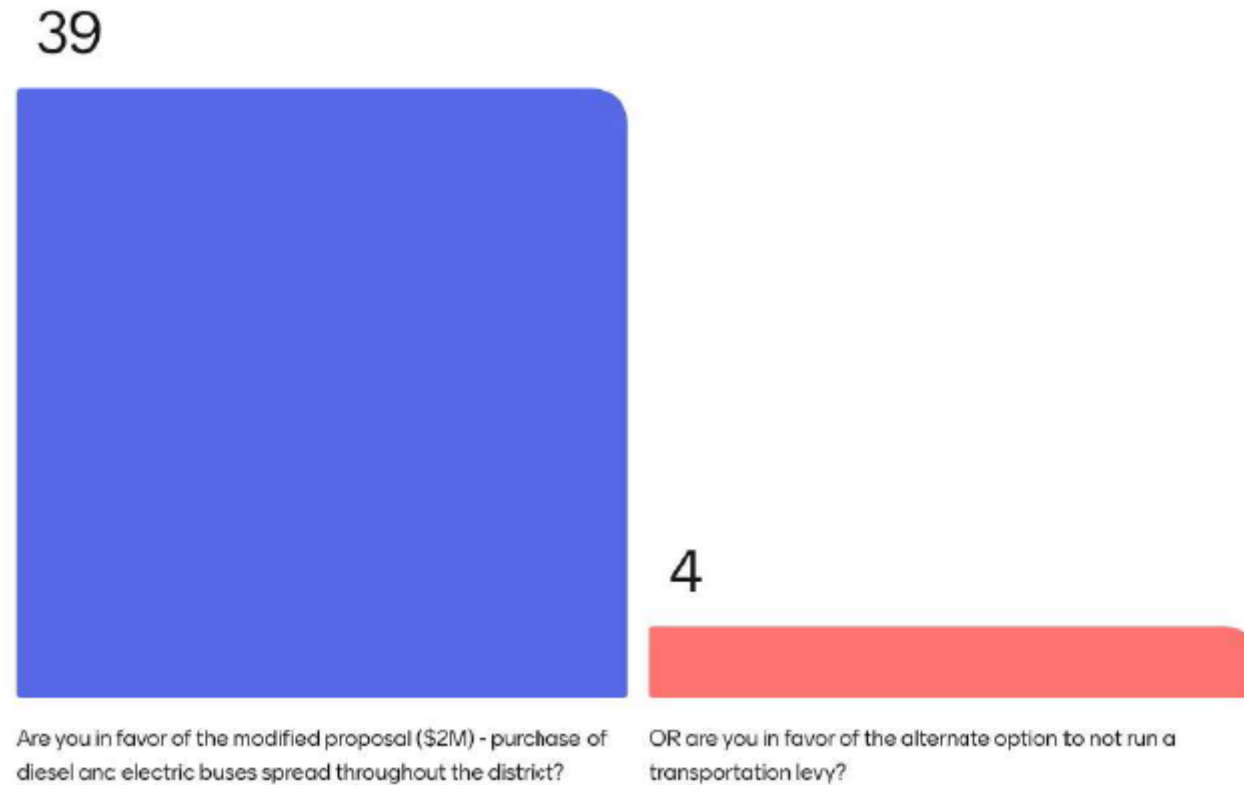
Transportation Levy

Final Proposal – *Modified per Committee Feedback*

- One-year levy (2027 collection) totaling \$2 million (~\$0.03 per \$1,000 AV).
- Replace aging diesel buses while expanding the district's electric bus pilot launched in 2025.
- The district's five-year purchase plan (2026–30) includes 61 buses (44 diesel, 17 electric). The proposed levy provides partial funding toward this broader plan, focused on electric buses, six charging units at the plateau facility, and charging infrastructure at the main facility.
- Conduct pilot routes **across the district**, rather than concentrating in one region, to test performance and gather data.

Levy Advisory Committee

Transportation Levy



Levy Advisory Committee

Transportation Levy

The Levy Advisory Committee adopted the final Transportation Levy proposal; the amounts and tax rates shown below reflect that outcome:

Levy Amounts and Estimated Tax Rates

**Recommended Funding
Amounts (in \$1,000's)**

Year	Transportation Levy
2027	2,000
2028	-
2029	-
2030	-

Estimated Resulting Tax Rates

Year	Transportation Levy
2027	\$ 0.03
2028	\$ -
2029	\$ -
2030	\$ -

Levy Advisory Committee

Capital Levy - Technology

Committee Feedback

- The committee conducted a full review of the Technology Levy covering the current levy investments (1:1 devices, infrastructure, software, and professional development) and new initiatives under consideration: AI for Education, Data Warehouse, WiFi on Buses, Crisis Alert Safety Platform, Digital Security Testing/Training, and Device Modernization.
- Table exercises and polling asked members to compare the district-provided 1:1 device model against a hybrid BYOD option and to rank the importance of the new initiatives.
- Members raised questions about reliability, equity, and cybersecurity when comparing 1:1 to BYOD; the 1:1 model was preferred to BYOD. They also asked how emerging tools like AI and crisis alert systems would be introduced and sustained. Wifi on buses ranked lowest among new initiatives.

Levy Advisory Committee

Capital Levy - Technology

Final Proposal – *Modified per Committee Feedback*

- Four-year levy at approximately \$24.9–\$26.7M annually (~\$0.42 per \$1,000 AV).
- Continuation of district-managed 1:1 device program as a central element of the levy.
- Expand investments in cybersecurity, including annual testing, staff training, and advanced threat detection.
- Provide for new initiatives:
 - Leveraging AI for education
 - Data warehouse
 - Crisis alert safety platform
 - Digital security testing and training
 - Device upgrades and modernization

Levy Advisory Committee

Capital Levy - Technology

Do you believe this modified Technology Levy proposal reflects the committee feedback and is ready to be sent to the Superintendent?



Strongly disagree

Strongly agree

Levy Advisory Committee

Capital Levy - Technology

The Levy Advisory Committee adopted the final Technology Levy proposal; the amounts and tax rates shown below reflect that outcome:

Levy Amounts and Estimated Tax Rates

**Recommended Funding
Amounts (in \$1,000's)**

Year	Technology Levy
2027	24,866
2028	25,379
2029	26,006
2030	26,658

Estimated Resulting Tax Rates

Year	Technology Levy
2027	\$ 0.43
2028	\$ 0.41
2029	\$ 0.40
2030	\$ 0.40

Levy Advisory Committee

Capital Levy – Critical Repairs

Committee Feedback

- **Roofing, HVAC, Safety & Security, Food Service:** Committee noted as essential for safe and functional schools; received the strongest support.
- **Sports Fields & Vestibules:** Members recognized community value and long-term savings, with some curiosity about cost and relative priority.
- **Project Management & Misc. Repairs:** Feedback supported this area as important for accountability, flexibility, and addressing smaller-scale needs.
- **Overall:** Committee feedback reflected confidence that the proposal is thorough and fiscally responsible, covering the right priorities and providing a clear plan for maintaining safe, operational schools and protecting critical infrastructure.

Levy Advisory Committee

Capital Levy – Critical Repairs

Final Proposal – *Unmodified from Original Proposal*

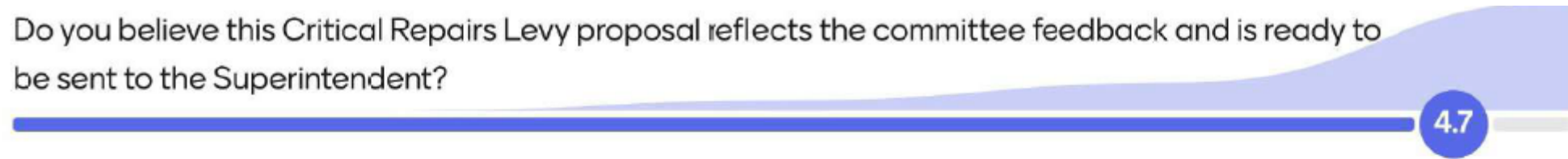
- Four-year levy at approximately \$12.4M-14.5M annually (~\$0.24 per \$1,000 AV).
- Include investments categorized as follows:

Category	Total
Roofing Improvements	\$15.2M
HVAC / Plumbing Improvements	\$12.4M
Safety & Security Improvements	\$12M
Sports Fields Improvements	\$11.2M
Project Management	\$2M
Miscellaneous Repairs / Improvements	\$1.7M
Food Service Equipment	\$0.5M
Grand Total	\$55M

Levy Advisory Committee

Capital Levy – Critical Repairs

Do you believe this Critical Repairs Levy proposal reflects the committee feedback and is ready to be sent to the Superintendent?



Strongly disagree

Strongly agree

Levy Advisory Committee

Capital Levy – Critical Repairs

The Levy Advisory Committee adopted the final Critical Repairs Levy proposal; the amounts and tax rates shown below reflect that outcome:

Levy Amounts and Estimated Tax Rates

Proposed Funding Amounts
(in \$1,000's)

Year	Critical Repairs Levy
2027	14,303
2028	12,427
2029	13,335
2030	14,536

Estimated Resulting Tax Rates

Year	Critical Repairs Levy
2027	\$ 0.24
2028	\$ 0.20
2029	\$ 0.21
2030	\$ 0.21

Levy Advisory Committee

Educational Programs & Operations Levy

Committee Feedback (1 of 2)

Student Well-Being

Strong support for visible services such as counseling, nursing, behavior supports, security, VOICE mentors, equity programs, and activities that directly impact student safety, health, and belonging.

Academic Opportunities

Broad support for 7-period high school day, summer school, interventions, dual language, Gibson Ek, and special education as essential for filling state funding gaps and supporting graduation/readiness.

Organizational Effectiveness

Agreement that staffing and operations (teachers, substitutes, custodians, maintenance, transportation) are foundational to sustaining daily operations, manageable class sizes, and continuity of learning.

Levy Advisory Committee

Educational Programs & Operations Levy

Committee Feedback (2 of 2)

Top Rated Priorities:

- Mental Health Counseling
- Learner Variability Supports

Strongly Endorsed:

- Early Learning opportunities
- Safety & Security Staff
- Expanded Dual Language

Overall:

Committee emphasized that while some areas ranked lower, all potential area for expansion represent meaningful investments; mental health and learner variability supports clearly stood out as top priorities.

Levy Advisory Committee

Educational Programs & Operations Levy

Final Proposal - *Unmodified from Original Proposal*

- Four-year levy at ~\$1.28 per \$1,000 AV, below full legal taxing authority
- Continue funding for student well-being, academic opportunities, and organizational effectiveness.
- Structure to maintain flexibility to adjust as needs change while prioritizing mental health and learner variability supports for possible expansion area and allowing for additional expansion for early learning, safety & security, and dual language as future capacity allows.

Levy Advisory Committee

Educational Programs & Operations Levy

Do you believe this EP&O Levy proposal reflects the committee feedback and is ready to be sent to the Superintendent?



Strongly disagree

Strongly agree

Levy Advisory Committee

Educational Programs & Operations Levy

The Levy Advisory Committee adopted the final EP&O Levy proposal; the amounts and tax rates shown below reflect that outcome:

Levy Amounts and Estimated Tax Rates

Proposed Funding Amounts
(in \$1,000's)

Year	EP&O Levy
2027	75,200
2028	78,200
2029	81,000
2030	82,800

Estimated Resulting Tax Rates

Year	EP&O Levy
2027	\$ 1.28
2028	\$ 1.27
2029	\$ 1.25
2030	\$ 1.22

Levy Advisory Committee

Final Recommended Levy Package

Proposed Funding Amounts (in \$1,000's)

Year	Bonds	Transportation Levy	Technology Levy	Critical Repairs Levy	EP&O Levy
2027	69,492	2,000	24,866	14,303	75,200
2028	79,148	-	25,379	12,427	78,200
2029	84,571	-	26,006	13,335	81,000
2030	91,163	-	26,658	14,536	82,800

Estimated Resulting Tax Rates

Year	Bonds	Transportation Levy	Technology Levy	Critical Repairs Levy	EP&O Levy	Combined Tax Rate
2027	\$ 1.19	\$ 0.03	\$ 0.43	\$ 0.24	\$ 1.28	= \$ 3.17
2028	\$ 1.29	\$ -	\$ 0.41	\$ 0.20	\$ 1.27	= \$ 3.17
2029	\$ 1.31	\$ -	\$ 0.40	\$ 0.21	\$ 1.25	= \$ 3.17
2030	\$ 1.34	\$ -	\$ 0.40	\$ 0.21	\$ 1.22	= \$ 3.17

Existing
Bond Debt

Committee
Recommendation

Committee
Recommendation

Committee
Recommendation

Committee
Recommendation

Levy Advisory Committee

Final Recommended Levy Package

Proposed Funding Amounts (in \$1,000's)

Year	Transportation Levy	Capital Levy	EP&O Levy
2027	2,000	39,169	75,200
2028	-	37,806	78,200
2029	-	39,341	81,000
2030	-	41,194	82,800

Estimated Resulting Tax Rates

Year	Transportation Levy	Capital Levy	EP&O Levy
2027	\$ 0.03	\$ 0.67	\$ 1.28
2028	\$ -	\$ 0.61	\$ 1.27
2029	\$ -	\$ 0.61	\$ 1.25
2030	\$ -	\$ 0.61	\$ 1.22

Technology &
Critical Repairs

Total Combined
Estimated Tax Rate:
\$3.17*

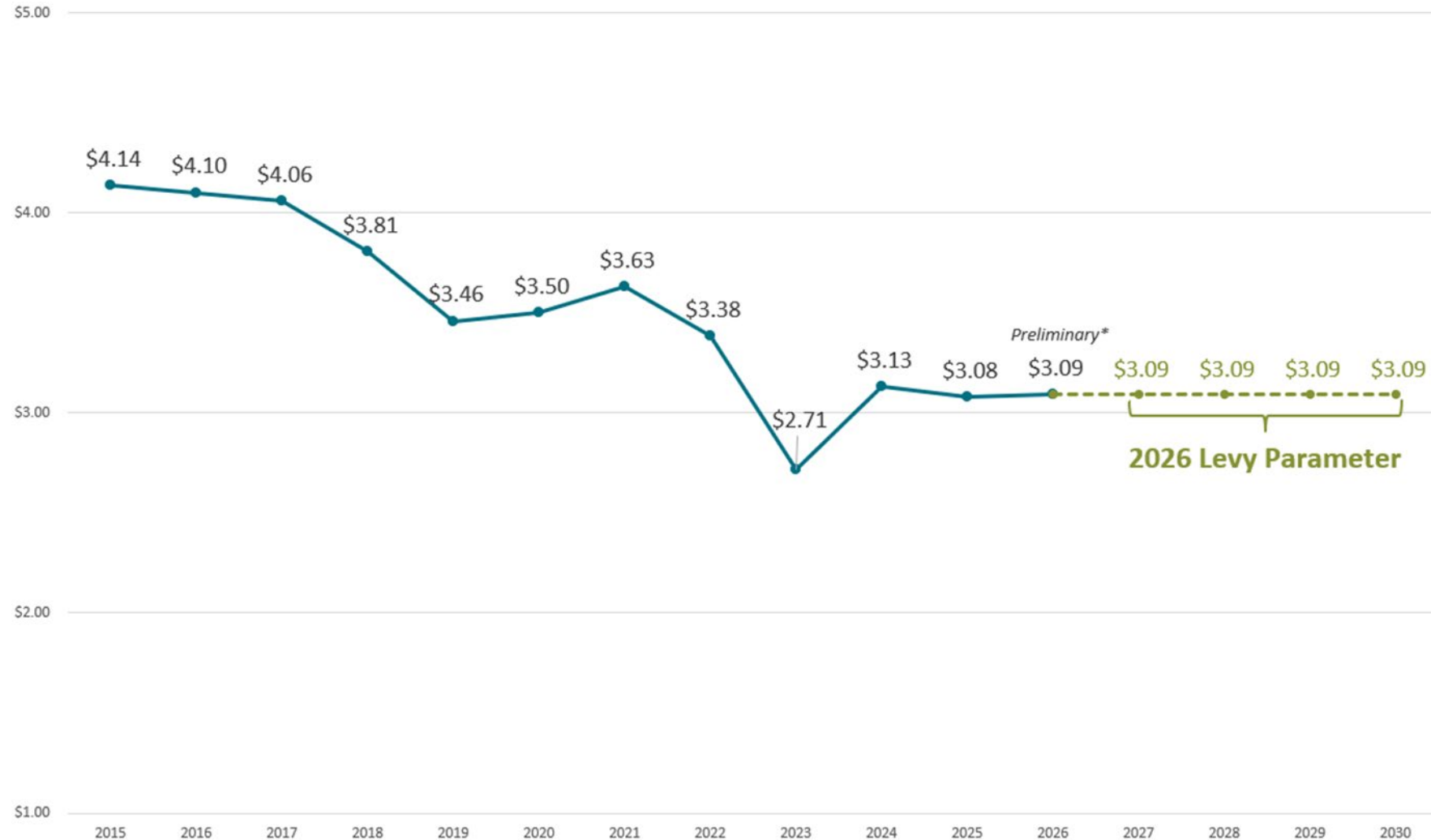
**Includes existing bond debt*

Superintendent Recommendation

2026 Levy

ISD Combined Tax Rate and 2026 Levy Parameter

Updated per Preliminary 2026 Assessed Valuation



*Updated per preliminary King County assessed valuation for 2026. Initial estimate was a \$3.17 combined tax rate, updated to \$3.09. Parameter for 2026 levy was to stay within existing tax rate.

Superintendent Recommendation

Transportation Levy

- » One-year levy totaling \$2M (~\$0.03 per \$1,000 AV)
- » Replace aging diesel buses to maintain safe and reliable service
- » Expand electric fleet (up to 17 electric buses)
- » Install charging infrastructure at main transportation facility
- » Pilot electric bus routes districtwide to gather performance data
- » Aligned with committee recommendation

Levy Amounts and Estimated Tax Rates

**Recommended Funding
Amounts (in \$1,000's)**

Year	Transportation Levy
2027	2,000
2028	-
2029	-
2030	-

Estimated Resulting Tax Rates

Year	Transportation Levy
2027	\$ 0.03
2028	\$ -
2029	\$ -
2030	\$ -

Superintendent Recommendation

Transportation Levy

Rationale

- **Committee Consensus:** Strong agreement to proceed with a one-year, \$2M levy focused on fleet replacement and electrification.
- **Student Safety & Reliability:** Addresses aging diesel buses to ensure safe, dependable transportation for students.
- **Sustainability & OE-17:** Advances the district's commitment to OE-17 by supporting gradual fleet electrification, installing charging infrastructure, and piloting electric routes to reduce emissions.
- **Balanced Approach:** Provides meaningful progress while maintaining the overall combined tax rate within Board parameters.

Superintendent Recommendation

Capital Levy - Technology

- » Four-year levy at ~\$0.40 per \$1,000 AV
- » Annual funding: ~\$25M (\$24.9M–\$26.7M)
- » Sustains district-provided 1:1 devices for students and staff
- » Cybersecurity investments: threat detection, annual testing, staff training
- » Infrastructure modernization: network, servers, and classroom tech
- » New initiatives: AI for Education tools, data warehouse, crisis alert platform
- » Aligned with committee recommendation

Levy Amounts and Estimated Tax Rates

Proposed Funding Amounts
(in \$1,000's)

Year	Technology Levy
2027	24,866
2028	25,379
2029	26,006
2030	26,658

Estimated Resulting Tax Rates

Year	Technology Levy
2027	\$ 0.41
2028	\$ 0.40
2029	\$ 0.39
2030	\$ 0.38

Superintendent Recommendation

Capital Levy - Technology

Rationale

- **Committee Consensus:** Strong support for sustaining districtwide 1:1 devices and prioritizing upgrades and modernization of student and staff technology.
- **Equity & Access:** Ensures every student and staff member has access to reliable, updated technology to support learning.
- **Security & Stability:** Protects student data and district systems through cybersecurity upgrades.
- **Future-Ready Learning:** Supports innovation with AI tools, advanced analytics, and crisis alert systems.
- **Operational Expectation 13 – Learning Environment:** Advances the district's commitment to safe, equitable, and modern learning environments.
- **Balanced Approach:** Provides a stable four-year plan within the overall combined tax rate.

Superintendent Recommendation

Capital Levy – Critical Repairs

- » Four-year levy at ~\$0.24 per \$1,000 AV
- » Annual funding: ~\$13M (\$12.4M–\$14.5M)
- » Total investment: \$55M over four years
- » Focus on highest priority facility needs
- » Aligned with committee recommendation

Category	Total
Roofing Improvements	\$15.2M
HVAC / Plumbing Improvements	\$12.4M
Safety & Security Improvements	\$12M
Sports Fields Improvements	\$11.2M
Project Management	\$2M
Miscellaneous Repairs / Improvements	\$1.7M
Food Service Equipment	\$0.5M
Grand Total	\$55M

Levy Amounts and Estimated Tax Rates

Proposed Funding Amounts
(in \$1,000's)

Year	Critical Repairs Levy
2027	14,303
2028	12,427
2029	13,335
2030	14,536

Estimated Resulting Tax Rates

Year	Critical Repairs Levy
2027	\$ 0.24
2028	\$ 0.20
2029	\$ 0.20
2030	\$ 0.21

Superintendent Recommendation

Capital Levy – Critical Repairs

Rationale

- **Committee Consensus:** Strong support for the full \$55M package; highest priorities: roofing, HVAC, safety/life-safety, and food service; positive support for fields, project management, and miscellaneous repairs.
- **Safety & Well-Being:** Funds secure vestibules, fire/life safety upgrades, and accessibility improvements.
- **Preservation of Assets:** Replaces roofs and systems before failures occur, reducing emergency costs.
- **Community Benefit:** Fields add value for student activities and community use
- **Operation Expectation 5 – Asset Protection:** Proactive maintenance and responsible stewardship of facilities.
- **Balanced Approach:** A four-year levy that addresses urgent needs while maintaining the combined tax rate.

Superintendent Recommendation

EP&O Levy

- » Four-year levy at approximately \$1.25 per \$1,000 AV
- » Sustain essential programs not fully funded by the state, including:
 - **Student Well-Being:** nurses, mental health counselors, behavior supports, security staff, VOICE mentors, equity programs, extracurricular activities
 - **Academic Opportunities:** 7-period high school day, summer school, dual language, Gibson Ek, curriculum, interventions, special education services
 - **Organizational Effectiveness:** additional teachers and compensation, substitutes, custodial and maintenance staff, transportation – all above state funding

Superintendent Recommendation

EP&O Levy

Student Well-Being

Total Current Investment
Amount: **\$12.5 Million**

Student Well-Being Levy Investment Examples:

Health and Safety Supports

- Mental Health Counseling Services
- School Nurses and Nursing Support
- School Security Officers and Director of Safety/Security
- Behavior Support / Multi-Tiered Systems of Support (MTSS)

Student Guidance, Connections, and Activities

- Additional Guidance Counseling Services
- Family Partnership / Equity Department
- VOICE Mentors
- Clubs, Sports, and Activities

Superintendent Recommendation

EP&O Levy

Academic Opportunities

Total Current Investment
Amount: **\$26.1 Million**

Academic Opportunities Levy Investment Examples:

Expanded Instructional Time & Supports

- 7-Period High School Day
- Summer School
- Innovative Offerings

Specialized Pathways

- Dual Language
- Gibson-Ek High School
(Competency-Based High School)

Bridging State Shortfalls

- Delivering Legally Required Special Education Services
- Materials, Supplies, and Operating Costs Above Allocation

Superintendent Recommendation

EP&O Levy

Organizational Effectiveness

Total Current Investment
Amount: **\$27.7 Million**

Staffing and Compensation

- Additional Teachers and Compensation Above Formula
- Additional Teacher Work-Days
- Sick Leave Buy Back
- Substitute Teachers
- Substitute Classified Employees

Supporting & retaining staff; lower class sizes

Operational Costs

- Custodial and Maintenance Staff Costs
Clean and safe schools
- Transportation
Reliable access to school and activities

Superintendent Recommendation

EP&O Levy

- » Structure levy below full legal authority, while providing potential of up to \$2M in capacity for future program expansion
- » Aligned with committee recommendation

Levy Amounts and Estimated Tax Rates

Proposed Funding Amounts
(in \$1,000's)

Year	EP&O Levy
2027	75,200
2028	78,200
2029	81,000
2030	82,800

Estimated Resulting Tax Rates

Year	EP&O Levy
2027	\$ 1.25
2028	\$ 1.24
2029	\$ 1.22
2030	\$ 1.19

EP&O Levy: Proposal vs Maximum Authority

➔ EP&O Maximum Authority

Based on: 9/9/25 [OSPI Enrichment Levy Pre-Ballot Approval form with worksheet for estimating 2026 through 2030 Levy Authority and LEA](#)

Calendar Year	2027	2028	2029	2030	Four Year Total
Amount	\$ 78,108,176	\$ 82,136,285	\$ 85,220,356	\$ 87,913,680	\$ 333,378,497
Estimated Levy Rate (EP&O Only)	1.33	1.33	1.32	1.30	

➔ Proposed Levy Amounts

Based on: [Levy Advisory Committee recommended EP&O levy proposal](#)

Calendar Year	2027	2028	2029	2030	Four Year Total
Amount	\$ 75,200,000	\$ 78,200,000	\$ 81,000,000	\$ 82,800,000	\$ 317,200,000
Estimated Levy Rate (EP&O Only)	1.25	1.24	1.22	1.19	

➔ Proposed Levy Amounts

	2027	2028	2029	2030	Four Year Total
Amount Variance	\$ 2,908,176	\$ 3,936,285	\$ 4,220,356	\$ 5,113,680	\$ 16,178,497
Estimated Tax Rate Variance	0.08	0.09	0.10	0.11	

% Variance: Max Authority to Proposed

5.10%

Proposed EP&O levy is \$16.2M (5.1%) below maximum authority, lowering the rate by 5¢–8¢ per \$1,000 Assessed Valuation each year while sustaining essential services.

Superintendent Recommendation

EP&O Levy

Rationale (1 of 2)

- **Committee Consensus:** Strong support for sustaining the full package of EP&O investments across student well-being, academic opportunities, and organizational effectiveness; expansion priorities: mental health and behavior supports; additional interest in early learning, security staff, and dual language as capacity allows.
- **Student Well-Being:** Continues visible, high-value services like counseling, nursing, security, and extracurriculars that directly impact student safety, health, and belonging.
- **Academic Opportunities:** Preserves learning extensions such as the 7-period day, interventions, and special programs that fill state funding gaps and support graduation/readiness.

Superintendent Recommendation

EP&O Levy

Rationale (2 of 2)

- **Organizational Effectiveness:** Ensures staffing, substitutes, and operational supports that sustain daily operations, class sizes, and continuity of learning.
- **Financial Stewardship:** Levy is structured below full authority, providing stability while still allowing for potential expansion if capacity allows.
- **Strategic Plan Alignment:** Supports student well-being, expands academic opportunities, and sustains organizational effectiveness.

Superintendent Recommendation

Amounts and Estimated Tax Rate

Proposed Funding Amounts (in \$1,000's)

Year	Bonds	Transportation Levy	Technology Levy	Critical Repairs Levy	EP&O Levy
2027	69,492	2,000	24,866	14,303	75,200
2028	79,148	-	25,379	12,427	78,200
2029	84,571	-	26,006	13,335	81,000
2030	91,163	-	26,658	14,536	82,800

Estimated Resulting Tax Rates

Year	Bonds	Transportation Levy	Technology Levy	Critical Repairs Levy	EP&O Levy	Combined Tax Rate
2027	\$ 1.16	\$ 0.03	\$ 0.41	\$ 0.24	\$ 1.25	= \$ 3.09
2028	\$ 1.25	\$ -	\$ 0.40	\$ 0.20	\$ 1.24	= \$ 3.09
2029	\$ 1.28	\$ -	\$ 0.39	\$ 0.20	\$ 1.22	= \$ 3.09
2030	\$ 1.31	\$ -	\$ 0.38	\$ 0.21	\$ 1.19	= \$ 3.09

Existing
Bond Debt

On October 6, 2025, the district received the preliminary 2026 assessed valuation from the King County Assessor. Funding amounts are consistent with levy committee recommendation. Estimated tax rates were updated according to the new assessed valuation.

Superintendent Recommendation

Combined Levy Recommendation

Proposed Funding Amounts (in \$1,000's)

Year	Transportation Levy	Capital Levy	EP&O Levy
2027	2,000	39,169	75,200
2028	-	37,806	78,200
2029	-	39,341	81,000
2030	-	41,194	82,800

Estimated Resulting Tax Rates

Year	Transportation Levy	Capital Levy	EP&O Levy
2027	\$ 0.03	\$ 0.65	\$ 1.25
2028	\$ -	\$ 0.60	\$ 1.24
2029	\$ -	\$ 0.59	\$ 1.22
2030	\$ -	\$ 0.59	\$ 1.19

Technology &
Critical Repairs

Amounts
Corresponding to
Levy Resolution
Propositions

Resolutions

The levy package before you reflects the voice of the committee and community, is aligned with Board parameters and strategic plan priorities, and has been structured for both financial stewardship and student benefit. The Superintendent recommends adopting all levy resolutions for the February 2026 ballot.

EP&O Resolution 1248

PROPOSITION NO. 1

ISSAQUAH SCHOOL DISTRICT NO. 411 REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Issaquah School District adopted Resolution No. 1248 concerning a proposition to support school programs and daily operations. This proposition authorizes the District to levy excess taxes on all taxable property within the District to maintain educational programs and support the District's General Fund programing, daily operations, teaching, classroom materials, extracurricular activities, and transportation:

Collection Year	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$1.25	\$75,200,000
2028	\$1.24	\$78,200,000
2029	\$1.22	\$81,000,000
2030	\$1.19	\$82,800,000

Capital Projects Resolution 1249

PROPOSITION NO. 2

ISSAQUAH SCHOOL DISTRICT NO. 411 REPLACEMENT CAPITAL PROJECTS LEVIES (Technology and Critical Repairs)

The Board of Directors approved Resolution No. 1249 authorizing levies for technology/modernization. This levy funds critical facility repairs, improvements, and replacements; technology improvements, equipment, staffing, and professional development to support and integrate districtwide technology systems and services and updating for safety, security and efficiency, and authorizes the following excess levies on all taxable property within the District:

Collection Year	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$0.65	\$39,169,000
2028	\$0.60	\$37,806,000
2029	\$0.59	\$39,341,000
2030	\$0.59	\$41,194,000

Transportation Resolution 1250

PROPOSITION NO. 3

ISSAQUAH SCHOOL DISTRICT NO. 411 SCHOOL BUS LEVY

The Board of Directors approved Resolution No. 1250 authorizing a levy for school buses. This levy funds new and replacement school buses and electric charging infrastructure and authorizes the following excess levy on all taxable property within the District:

Collection Year	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$0.03	\$2,000,000

Questions?



ISSAQUAH
SCHOOL DISTRICT 411