

Educational Programs & Operations – *Superintendent Recommendation*

Historically, the Issaquah School District has used a four-year cycle when requesting financial support from the residents of the district. In 2018, the District requested a two-year levy due to significant uncertainties around school funding, and the resulting impact on local levies, at that time. The 2018 levy and subsequent two-year 2020 levy both passed. The 2022 levy request (2023, 2024, 2025, 2026) returns the District to a four year cycle.

The Issaquah School District depends on the current level of EP&O funding to maintain classroom and support levels. This funding represents approximately 15.6% of current operating revenue and currently support:

Classroom Services (~\$40.9 million annually) *Salaries, health benefits, substitutes, additional teacher responsibility/workdays, positive behavior coaches, mental health counseling services, school counseling services, instructional coaches, high school 7th period day, etc.*

Special Education Services (~\$7.2 million annually) *Legal obligations not covered by state or federal funding. Teachers, para educators, and specialist salaries, testing materials, contractual services required to meet student needs, etc. IEP, out of district placement.*

Support Services (~\$8.2 million annually) *Custodial services, building maintenance and repair, grounds/playground maintenance, school nurses and nursing support, safety and security, utilities, etc.*

Student Transportation (~\$3.1 million annually) *Driver salaries, fuel, maintenance, etc.*

Other Programs (~\$3.4 million annually) *Elementary Dual Language, Secondary Summer School, Pre-K Summer School and Early Learning, Family Partnership/Equity, extracurricular activities.*

The recommendation is a four-year replacement EP&O measure for the April 2022 ballot at maximum legal authority. The District's levy authority is based on a per-student rate (increased annually by CPI) and estimated using inflationary and enrollment assumptions over the four-year cycle. The resulting estimated tax rate per thousand assumes modest increases in assessed valuation over the same period.

Summary:

2023	\$61,000,000	\$1.43 per thousand dollars of assessed value
2024	\$64,000,000	\$1.43 per thousand dollars of assessed value
2025	\$67,000,000	\$1.42 per thousand dollars of assessed value
2026	\$70,000,000	\$1.42 per thousand dollars of assessed value