

2026 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE
17411 Issaquah School District

SUMMARY

A.	2025 Assessed Valuation (AV), 2026 Levies [Sched. IV]	\$59,395,865,980
B.	Estimated 2026 Max LEA	\$0
C.	Levy Revenue	\$70,000,000
D.	2026 LEA Payable	\$0

SCHEDULE I - 2026 ESTIMATED LEVY REVENUE

A.	2024-25 Enrollment	18,779.92
	Enrollment without Transfers	18,779.92
	High / Non-high Enrollment Transfers & Innovative Academy	0.00
B.	2025 Assessed Valuation (AV), 2026 Levies [Sched. IV]	\$59,395,865,980
C.	Maximum Levy Per Pupil [Enroll * \$3,838.58] *Per ESSB 5313 max per pupil levy for district with > 40,000 student FTE is \$4,506.30 not \$3,838.58	\$72,088,225
D.	Maximum Levy Per Tax [AV * \$2.5 /1,000]	\$148,489,665
E.	Levy Revenue: Lesser of Pupil, Tax Rate, or Voter Approved Levy	\$70,000,000

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A.	Per Pupil Eligible for LEA [(AV * \$1.5 /1,000)/Enroll]	\$4,744
B.	Maximum LEA per Pupil [\$2,241.97]- A]	\$0
C.	2026 Certified Levy	\$70,000,000
D.	Certified Levy Rate [Certified Levy /AV * 1,000]	\$1.18
E.	Maximum LEA [Enroll * B]	\$0

SCHEDULE III - 2026 LEA PAYABLE

A.	Levy Revenue: Lesser of Pupil, Tax Rate, or Voter Approved Levy	\$70,000,000
B.	Rollback [subtract if VA > Minimum LEA, VA - Minimum LEA]	\$0
C.	LEA per Pupil [(\$2,241.97)- A) * lesser of \$1.5 or Certified Levy Rate /\$1.5]	\$0
D.	2026 LEA Payable [(Lesser of Certified Levy Rate / \$1.5 or \$1.5 /\$1.5) * Sched. II E]	\$0
E.	January-August 2026 LEA [F * .72]	\$0
F.	September-December 2026 LEA [F * .28]	\$0

COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2026 levy authority under RCW 84.52.0531. The calculation and estimate of 2026 local effort assistance (LEA) is also shown.

LEVY AUTHORITY -----

Line C of the SUMMARY shows the school district's general fund enrichment levy authority for the 2026 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2026. For school districts located in more than one county, the amount shown is the maximum combined levy amount for all counties. Calculations are made pursuant to Chapter 392-139 WAC.

CERTIFIED LEVY -----

Line A of Schedule III shows the school district's general fund enrichment certified levy amount for the 2026 calendar year. This is the amount reported to OSPI as certified to the county board of commissioners for collection in 2026.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show the 2026 LEA calculation and allocation.

LEA allocations for 2026 span two school district fiscal years. The portion of 2026 LEA allocation payable during the 2025-2026 school year is shown on line D of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2025-2026 allocation payable each month is published in the Administrative Budgeting and Financial Reporting Policies and Procedures Handbook for School Districts Chapter BUD PREP section 4 page 2. LEA allocations appear on Report 1197, Statement of Apportionment, in Revenue Account 3300.

QUESTIONS -----

Further information and levy data summaries are posted to the Internet at <https://ospi.k12.wa.us/policy-funding/school-apportionment>. Questions regarding levy authority or LEA can be directed to Melissa Jarmon, School Apportionment and Financial Services, 360-725-6315 or e-mail melissa.jarmon@k12.wa.us.



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