

Worksheet for Estimating 2026 through 2030 Levy Authority and LEA

Select District

KLICKITAT

<-----Select District with dropdown here

Notes for use:

Tribal Compact Schools - select district to be used as base for per pupil calculation to estimate LEA funding (estimate begins with row 67)

Enter any revised data into colored cells (Voter Approved Levy, Enrollment or Assessed Value)

Calendar 2026 is based on SY 2023-24 Final August AAFTE with TK enrollment, Non-high / high transfers are pulled out on separate line (this also includes Innovative Academy). Out years are increased according to caseload forecasted projections.

[RCW 84.52.0531: Enrichment levies by school districts—Maximum dollar amount—Enrichment levy expenditure plan approval—Rules—Deposit of funds.](#)

During the 2021 legislative session RCW 84.52.0531 was updated to define CPI inflation for Levy as the most recent 12-month period as of September 25th of the year before taxes are payable.

All rates in model for out years are based on April 2025 calendar year estimates. Out year rates are adjustable using cells under E.1 and E.2.

During the 2025 legislative session RCW 28A.500.015 was updated to change LEA inflation from CPI to IPD beginning in calendar year 2026. And to reduce ALE enrollment if ALE exceeds 33% of total AAFTE.

Voter Approved Levy are actual amounts for each year, if the value is zero there isn't an approval levy as of February 2025 elections.

Assessed Valuations as of March 2025 and estimates for future years, with available adjustments for all years.

Worksheet for Estimating 2026 through 2030 Levy Authority and LEA

Select District

KLICKITAT

<-----Select District with dropdown here

Assumptions

Calendar Year		2026	2027	2028	2029	2030
A.	Max Per Pupil	\$ 3,838.58	\$ 4,056.23	\$ 4,275.27	\$ 4,504.00	\$ 4,739.56
B.	Max Tax Rate	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
C.	LEA Max Per Pupil	\$ 2,227.84	\$ 2,547.35	\$ 2,599.57	\$ 2,654.16	\$ 2,704.32
D.	LEA Max Tax Rate	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
E.1	CPI for Levy as of September 2025	2.8%	5.67%	5.40%	5.35%	5.23%
<i>Input Alternate CPI for Levy:</i>						
E.2	IPD for LEA as of September 2025	2.9%	3.1%	2.1%	2.1%	1.9%
<i>Input Alternate IPD for LEA:</i>						
F.	Klickitat Voter Approved Levy	\$ 116,000	\$ 158,000	\$ 166,000	\$ 174,000	\$ 183,000
<i>Input Alternate Voter Approved Levy:</i>						
G.1	Enrollment 2023-24/ Out years includes caseload forecast	71.75	71.75	71.75	71.75	71.75
<i>Input alternate enrollment estimate:</i>						
H.1	High / Non-high enrollment Transfer & Innovative Academy	-	-	-	-	-
<i>Input alternate enrollment transfer:</i>						
I.1	ALE enrollment reduction for LEA only	-	-	-	-	-
<i>Input alternate enrollment transfer:</i>						
J.	Assessed Value w/Timber	\$ 75,340,718	\$ 79,107,754	\$ 83,063,142	\$ 87,216,299	\$ 91,577,114
<i>Input alternate Assessed Value:</i>						

Estimated Levy Revenue

Calendar Year		2026	2027	2028	2029	2030
K.	Total Enrollment From Above (G.1 + H.1)	71.75	71.75	71.75	71.75	71.75
L.	Max Levy Per Tax Rate (B * J / \$1,000)	\$ 188,352	\$ 197,769	\$ 207,658	\$ 218,041	\$ 228,943
M.	Max Levy Per Pupil (K * A)	\$ 275,418	\$ 291,035	\$ 306,751	\$ 323,162	\$ 340,063
N.	Maximum Levy: Lesser of Pupil (M) or Tax Rate (L)	\$ 188,352	\$ 197,769	\$ 207,658	\$ 218,041	\$ 228,943
O.	Rollback If (S > N, S - N)	\$ -	\$ -	\$ -	\$ -	\$ -
P.	Estimated Payable Levy Revenue Calendar Year	\$ 116,000	\$ 158,000	\$ 150,000	\$ 175,000	\$ 200,000
	Max Tax Rate Authority	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50

Estimated Local Effort Assistance (LEA)

Calendar Year		2026	2027	2028	2029	2030
Q.	Per Pupil Eligible for LEA (J * D / \$1,000) / (K + I.1)	\$ 1,575	\$ 1,654	\$ 1,737	\$ 1,823	\$ 1,915
R.	Max LEA per Pupil (C - Q)	\$ 653	\$ 894	\$ 863	\$ 831	\$ 790
S.	Voter Approved Levy (F)	\$ 116,000	\$ 158,000	\$ 166,000	\$ 174,000	\$ 183,000
T.	Voter Approved Levy Rate (S / J * \$1,000)	\$ 1.54	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
V.	Estimated Maximum LEA (R * (K + I.1))	\$ 46,836	\$ 64,111	\$ 61,925	\$ 59,611	\$ 56,670
X.	Estimated Max Payable LEA (V * (Min (T, D) / D))	\$ 46,836	\$ 64,111	\$ 61,925	\$ 59,611	\$ 56,670
Y.	Estimated LEA Payable Calendar Year	\$ 46,836	\$ 64,111	\$ 61,925	\$ 59,611	\$ 56,670

School Year Totals

School Year	2025-26	2026-27	2027-28	2028-29	2029-30
Spring Levy 52.62%	\$ 61,039	\$ 83,140	\$ 78,930	\$ 92,085	\$ 105,240
Fall Levy 47.38%	\$ 54,961	\$ 54,961	\$ 74,860	\$ 71,070	\$ 82,915
2025 Fall only 47.38%	\$ 54,961				
School Year Levy Total	\$ 116,000	\$ 138,100	\$ 153,790	\$ 163,155	\$ 188,155
January-August LEA 72%	\$ 33,722	\$ 46,160	\$ 44,586	\$ 42,920	\$ 40,802
September-December LEA 28%	\$ 20,524	\$ 13,114	\$ 17,951	\$ 17,339	\$ 16,691
2025 September - December LEA only 28%	\$ 20,524				
School Year LEA Total	\$ 54,246	\$ 59,274	\$ 62,537	\$ 60,259	\$ 57,493
Total Estimated Local Funds (Levy + LEA)	\$ 170,246	\$ 197,374	\$ 216,327	\$ 223,414	\$ 245,648

State Funded Tribal Compact Local Effort Assistance (LEA) - If Applicable

Not Applicable

G.2	Enrollment 2023-24/ Out years includes caseload forecast	-	-	-	-	-
<i>Input alternate enrollment estimate:</i>						
H.2	High / Non-high enrollment Transfer & Innovative Academy	-	-	-	-	-
<i>Input alternate enrollment transfer:</i>						
I.2	ALE enrollment reduction	-	-	-	-	-
<i>Input alternate enrollment transfer:</i>						

Estimated Local Effort Assistance (LEA)

Calendar Year		2026	2027	2028	2029	2030
R.1	Max LEA per Pupil Max(Q,C)					
X.1	Estimated Max Payable LEA (R.1 * (G.2 + H.2 + I.2))					
Estimated LEA Eligible Calendar Year						

**KLICKITAT SCHOOL DISTRICT
AV AMOUNTS & TAX RATES HISTORY
2022-2025**

CY*	Excess Value	Timber Value	Total	AV Growth vs PY	Rate / \$1,000	\$ Change	% Change
2017	36,341,838	1,690,063	38,031,901				
2018	37,261,697	1,349,744	38,611,441	1.5%			
2019	39,737,272	2,547,938	42,285,210	9.5%			
2020	44,253,845	1,961,529	46,215,374	9.3%			
2021	45,988,002	3,011,453	48,999,455	6.0%			
2022	49,204,375	4,074,267	53,278,642	8.7%	\$ 1.69		
2023	61,232,378	3,352,920	64,585,298	21.2%	\$ 1.80	\$ 0.11	6.5%
2024	63,647,809	4,588,622	68,236,431	5.7%	\$ 1.70	\$ (0.10)	-5.6%
2025	66,597,470	5,087,324	71,684,794	5.1%	\$ 1.62	\$ (0.08)	-4.7%
4 Yr Averages				10.2%	\$ 1.70		

* Source Data - Klickitat Co. Assessed Values, Levy Rates Taxes Reports

SCENARIO I - Flat / Flat **

	2026	2027	2028	2029	2030	Average/Total
Est Rate	\$ 1.54	\$ 1.54	\$ 1.54	\$ 1.54	\$ 1.54	\$ 1.54
Levy Amt	\$ 116,000	\$ 122,000	\$ 128,000	\$ 134,000	\$ 141,000	\$ 641,000
Chgs vs PY	\$	\$ 6,000	\$	\$ 6,000	\$ 7,000	

SCENARIO II - Increase / Increase **

	2026	2027	2028	2029	2030	Average/Total
Est Rate	\$ 1.54	\$ 1.70	\$ 1.80	\$ 1.90	\$ 2.00	\$ 1.79
Levy Amt	\$ 116,000	\$ 134,500	\$ 149,500	\$ 166,000	\$ 183,000	\$ 749,000
	\$	18,500				
Chg vs PY		\$ 15,000	\$	16,500	17,000	

SCENARIO III - Increase / Flat **

	2026	2027	2028	2029	2030	Average/Total
Est Rate	\$ 1.54	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 1.91
Levy Amt	\$ 116,000	\$ 158,000	\$ 166,000	\$ 174,000	\$ 183,000	\$ 797,000
	\$	42,000				
Chg vs PY		\$ 8,000	\$	8,000	9,000	

*** = Assumptions: 2026 AV will be 5.1% above 2025; AV will increase 5%/yr for CY 2027, 2028, 2029**

AVERAGE HOME VALUE KLIICKITAT CO	459,000
Avg Est Tax/Yr	876