17411

Worksheet for Estimating 2027 through 2031 Levy Authority and LEA

Select District | **ISSAQUAH**

Assumptions

	Calendar Year	2027	2028	2029	2030	2031
A.	Max Per Pupil	$ 4,134.96	$ 4,367.76	$ 4,622.40	$ 4,887.26	$ 5,035.00
B.	Max Tax Rate	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
C.	LEA Max Per Pupil	$ 2,449.54	$ 2,195.75	$ 2,244.06	$ 2,291.19	$ 2,337.01
D.	LEA Max Tax Rate	$ 1.50	$ 1.50	$ 1.50	$ 1.50	$ 1.50
E.1	CPI for Levy as of September 2026	7.73%	5.63%	5.83%	5.73%	2.30%
	Input Alternate CPI for Levy:					
E.2	IPD for LEA as of September 2026	3.5%	2.4%	2.2%	2.1%	2.0%
	Input Alternate IPD for LEA:					
F.	Issaquah Voter Approved Levy	$ 75,200,000	$ 78,200,000	$ 81,000,000	$ 82,800,000	$ -
	Input Alternate Voter Approved Levy:					
G.1	Enrollment August 2025-26/ Out years includes caseload forecast	18,241.34	18,113.65	18,004.97	17,896.94	18,075.91
	Input alternate enrollment estimate:					
H.1	High / Non-high enrollment Transfer & Innovative Academy	-	-	-	-	-
	Input alternate enrollment transfer:					
I.1	ALE enrollment reduction for LEA only	-	-	-	-	-
	Input alternate ALE enrollment reduction (use negative values):					
J.	Assessed Value w/Timber based on flatline most current actual values	$ 57,449,056,326	$ 57,449,056,326	$ 57,449,056,326	$ 57,449,056,326	$ 57,449,056,326
	Input alternate Assessed Value:	***$ 55,909,488,665***				

Estimated Levy Revenue

	Calendar Year	2027	2028	2029	2030	2031
K.	Total Enrollment From Above (G.1 + H.1)	18,241.34	18,113.65	18,004.97	17,896.94	18,075.91
L.	Max Levy Per Tax Rate (B * J / $1,000)	$ 139,773,722	$ 143,622,641	$ 143,622,641	$ 143,622,641	$ 143,622,641
M.	Max Levy Per Pupil (K * A)	$ 75,427,211	$ 79,116,079	$ 83,226,167	$ 87,466,994	$ 91,012,198
N.	Maximum Levy: Lesser of Pupil (M) or Tax Rate (L)	$ 75,427,211	$ 79,116,079	$ 83,226,167	$ 87,466,994	$ 91,012,198
O.	Rollback If (S > N, S - N)	$ -	$ -	$ -	$ -	$ -
P.	**Estimated Payable Levy Revenue Calendar Year**	**$ 75,200,000**	**$ 78,200,000**	**$ 81,000,000**	**$ 82,800,000**	**$ -**
	Max Tax Rate Authority	$ 1.35	$ 1.38	$ 1.45	$ 1.52	$ 1.58

Estimated Local Effort Assistance (LEA)

	Calendar Year	2027	2028	2029	2030	2031
Q.	Per Pupil Eligible for LEA (J * D / $1,000) / (K + I.1)	$ 4,597	$ 4,757	$ 4,786	$ 4,815	$ 4,767
R.	Max LEA per Pupil (C - Q)	$ -	$ -	$ -	$ -	$ -
S.	Voter Approved Levy (F)	$ 75,200,000	$ 78,200,000	$ 81,000,000	$ 82,800,000	$ -
T.	Voter Approved Levy Rate (S / J * $1,000)	$ 1.35	$ 1.36	$ 1.41	$ 1.44	$ -
V.	Estimated Maximum LEA (R * (K + I.1))	$ -	$ -	$ -	$ -	$ -
X.	Estimated Max Payable LEA (V * (Min (T ,D) / D))	$ -	$ -	$ -	$ -	$ -
Y.	**Estimated LEA Payable Calendar Year**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

School Year Totals

	School Year	2026-27	2027-28	2028-29	2029-30	2030-31
	Spring Levy 52.62%	$ 39,570,240	$ 41,148,840	$ 42,622,200	$ 43,569,360	$ -
	Fall Levy 47.38%		$ 35,629,760	$ 37,051,160	$ 38,377,800	$ 39,230,640
	2026 Fall only 47.38%	$ 33,166,794				
	School Year Levy Total	**$ 72,737,034**	**$ 76,778,600**	**$ 79,673,360**	**$ 81,947,160**	**$ 39,230,640**
	January-August LEA 72%	$ -	$ -	$ -	$ -	$ -
	September-December LEA 28%		$ -	$ -	$ -	$ -
	2026 September - December LEA only 28%	$ -				
	School Year LEA Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Estimated Local Funds (Levy + LEA)	**$ 72,737,034**	**$ 76,778,600**	**$ 79,673,360**	**$ 81,947,160**	**$ 39,230,640**

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

#N/A **Not Applicable**

G.2	Enrollment August 2025-26/ Out years includes caseload forecast	-	-	-	-	-
	Input alternate enrollment estimate:					
H.2	High / Non-high enrollment Transfer & Innovative Academy	-	-	-	-	-
	Input alternate enrollment transfer:					
I.2	ALE enrollment reduction	-	-	-	-	-
	Input alternate enrollment transfer:					

Estimated Local Effort Assistance (LEA)

	Calendar Year	2027	2028	2029	2030	2031
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					