

**2021 LEVY AUTHORITY AND ESTIMATED LOCAL EFFORT ASSISTANCE (LEA) PAYABLE
17411 Issaquah School District**

SUMMARY

A.	2020 Projected Assessed Valuation (AV), 2021 Levies [Sched. IV]	\$38,498,486,757
B.	Estimated 2021 Max LEA	\$49,850,000
C.	Estimated Levy Revenue	\$49,850,000
D.	2021 LEA Payable	\$0

SCHEDULE I - 2020 ESTIMATED LEVY REVENUE

A.	2019-20 Adjusted Enrollment	20,871.99
	2019-20 Enrollment as of August	20,871.99
	High / Non-high Enrollment Transfers & Innovative Academy	0.00
B.	2020 Projected Assessed Valuation (AV), 2021 Levies [Sched. IV]	\$38,498,486,757
C.	Maximum Levy Per Pupil [Enroll * \$2,604] *Per ESSB 5313 max per pupil levy for district with > 40,000 student FTE is \$3,124 not \$2,604	\$54,340,226
D.	Maximum Levy Per Tax [AV * \$2.5 /1,000]	\$96,246,217
E.	Estimated Levy Revenue: Lesser of Pupil, Tax Rate, or Voter Approved Levy	\$49,850,000

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A.	Per Pupil Eligible for LEA [(AV * \$1.5 /1,000)/Enroll]	\$2,767
B.	Maximum LEA per Pupil [\$1,614 - A]	\$0
C.	2021 Voter Approved Levy	\$49,850,000
D.	Voter Approved Levy Rate [Voter Approved Levy /AV * 1,000]	\$1.29
E.	Estimated Maximum LEA [Enroll * B]	\$0

SCHEDULE III - ESTIMATED 2020 LEA PAYABLE

A.	Estimated Levy Revenue: Lesser of Pupil, Tax Rate, or Voter Approved Levy	\$49,850,000
B.	Rollback [subtract if VA > Minimum LEA, VA - Minimum LEA]	\$0
C.	LEA per Pupil [(\$1,614 - A) * lesser of \$1.5 or Voter Approved Levy Rate /\$1.5]	\$0
D.	2021 LEA Payable [(Lesser of Voter Approved Levy Rate / \$1.5 or \$1.5 /\$1.5) * Sched. II E]	\$0
E.	January-August 2021 LEA [C * .72]	\$0
F.	September-December 2021 LEA [C * .28]	\$0

COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2021 levy authority under RCW 84.52.0531.
The calculation and estimate of 2021 local effort assistance (LEA) is also shown.
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LEVY AUTHORITY -----

Line C of the SUMMARY shows the school district's general fund enrichment levy authority for the 2021 calendar year.
This is the maximum amount that can be certified to the county board of commissioners for collection in 2021.
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 2021 calendar year.
This is the amount reported to OSPI as certified to the county board of commissioners for collection in 2021.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show the 2021 LEA calculation and allocation.

LEA allocations for 2021 span two school district fiscal years. The portion of 2021 LEA allocation payable during the 2020-2021 school year is shown on line D of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2020-2021 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://www.k12.wa.us/policy-funding/school-apportionment>.
Questions regarding levy authority or LEA can be directed to Melissa Jarmon, School Apportionment and Financial Services, 360-725-6307, FAX 360-664-3683, or e-mail melissa.jarmon@k12.wa.us.



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