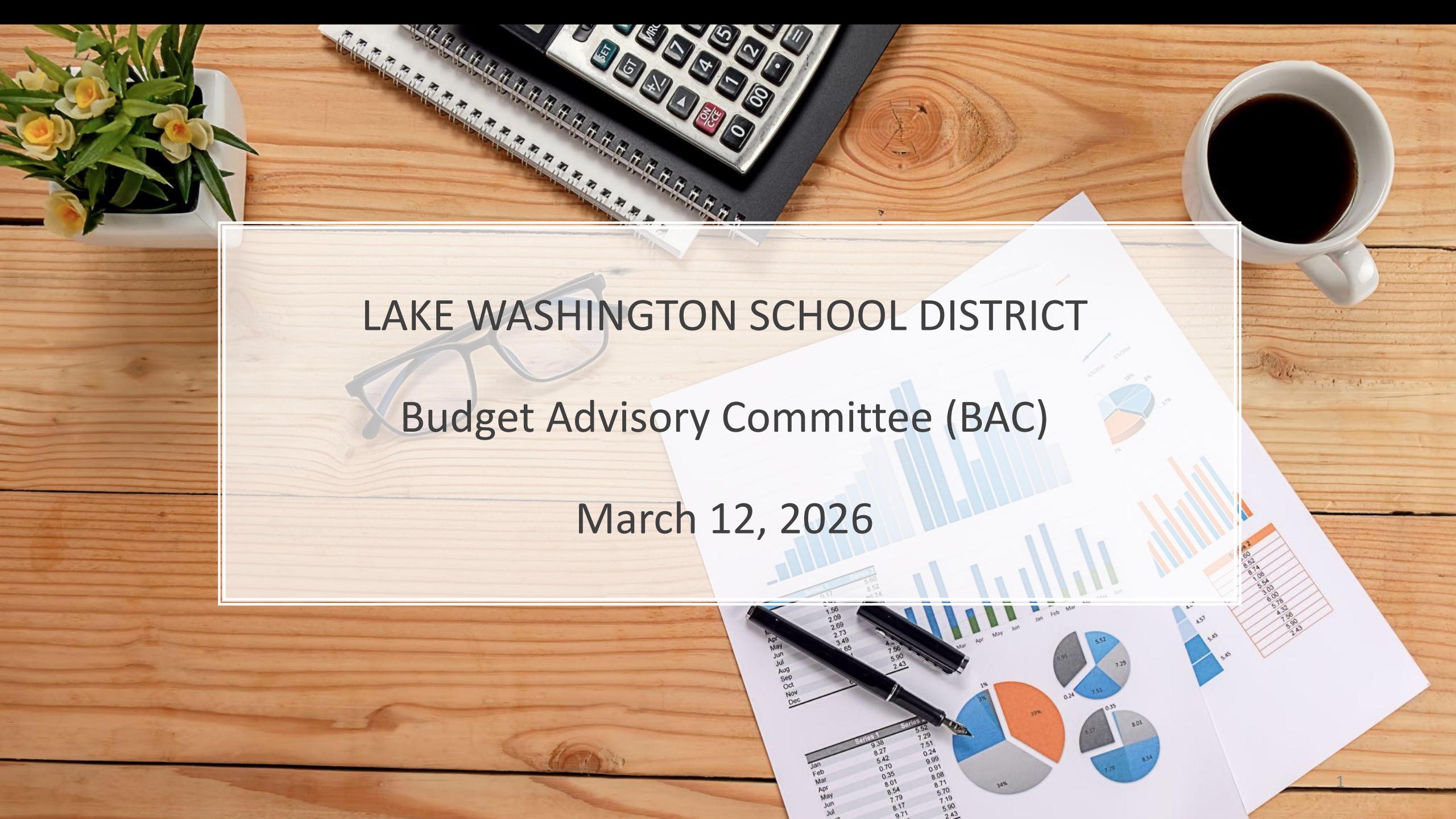




LAKE WASHINGTON SCHOOL DISTRICT

Budget Advisory Committee (BAC)

March 12, 2026



Spring is here!

Team Bunny or Team Duckling?

AGENDA

**Enrollment
Projections**

**Legislative
Update**

**Financial
Reports**



2026 LEVY RENEWALS UPDATE



[HOME](#) / [2026 LEVIES](#)

LEVIES - FEBRUARY 10, 2026

TWO LEVY RENEWALS TO SUPPORT EXCELLENCE FOR EVERY STUDENT

The February 10, 2026 measures continue funding that benefits every student in the district. The measures ensure access to the programs, technology and facilities that support safe schools, strong teaching and opportunities for all

**PROPOSITION 1: RENEWAL OF
EDUCATIONAL PROGRAMS &
OPERATIONS LEVY**

**PROPOSITION 2: RENEWAL OF
SCHOOL TECHNOLOGY &
CAPITAL PROJECTS LEVY**

Together, these levies renew funding to maintain staff, programs and services that ensure students have the skills they need for their next step, whether that's a two- or four-year college, a technical certification, or joining the work force.

These levies stay in our community and directly support Lake Washington students. The levies expire after four years and must be renewed by voters to continue the funding. As more properties are built in our community or as property values increase, the individual tax rate has historically decreased.

Click on image to view larger.



PLEASE JOIN US!

**2026 REPLACEMENT LEVIES
ONLINE TOWN HALLS**

LWSD Superintendent Dr. Jon Holmen and Associate Superintendent of Business and Support Services Barbara Posthumus will offer a series of online town hall events about the 2026 Replacement Educational Programs & Operations Levy and 2026 Replacement School Technology & Capital Projects Levy

Each town hall meeting will offer an opportunity for question/answer sessions.

Learn more: www.lwisd.org/2026-levies

DATE	TIME	MEETING LINK
WEDNESDAY JANUARY 14	6-7 P.M.	MEETING LINK
WEDNESDAY JANUARY 21	7-8 P.M.	MEETING LINK
TUESDAY JANUARY 27	12-1 P.M.	MEETING LINK
THURSDAY JANUARY 29	6-7 P.M.	MEETING LINK

VOTE

Ballots due February 10, 2026

[LEVY FAQ](#)

[TRANSLATE](#)[SAFETY CONCERN](#)[HELP](#)[STAFF ▶](#)[SCHOOLS ▶](#)[STUDENTS & FAMILIES ▶](#)[ABOUT](#)[EMPLOYMENT](#)[GET INVOLVED](#)[PROGRAMS](#)[SERVICES](#)[2026 LEVIES](#)[HOME](#) / [2026 LEVIES](#)

LEVIES - FEBRUARY 10, 2026

THANK YOU VOTERS!!

TWO LEVY RENEWALS TO SUPPORT EXCELLENCE FOR EVERY STUDENT

The measures ensure access to the programs, technology and facilities that support safe schools, strong teaching and opportunities for all

PROPOSITION 1: RENEWAL OF EDUCATIONAL PROGRAMS & OPERATIONS LEVY

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Together, these levies renew funding to maintain staff, programs and services that ensure students have the skills they need for their next step, whether that's a two- or four-year college, a technical certification, or joining the work force.

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PLEASE
JOIN US!

THE LEVY ADOPTING LEVIES
TOWN HALL MEETINGS

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WEDNESDAY JANUARY 21 1-2 P.M. MEETING LINK	TUESDAY JANUARY 27 12-1 P.M. MEETING LINK	THURSDAY JANUARY 29 8-7 P.M. MEETING LINK
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[LEVY FAQ](#)



ENROLLMENT PROJECTIONS

LONG-RANGE FORECAST

What are enrollment projections used for?

The district prepares multiple types of enrollment forecasts:

- Long-Range Forecast

- Prepared by Flo Analytics, an outside planning, GIS and data analytic consulting firm who reviews enrollment trends and demographics.
- Annual 10-year enrollment forecast. Completed February each year
- Used for long-range facility planning and multi-year budget projections

- Short-Term Projections

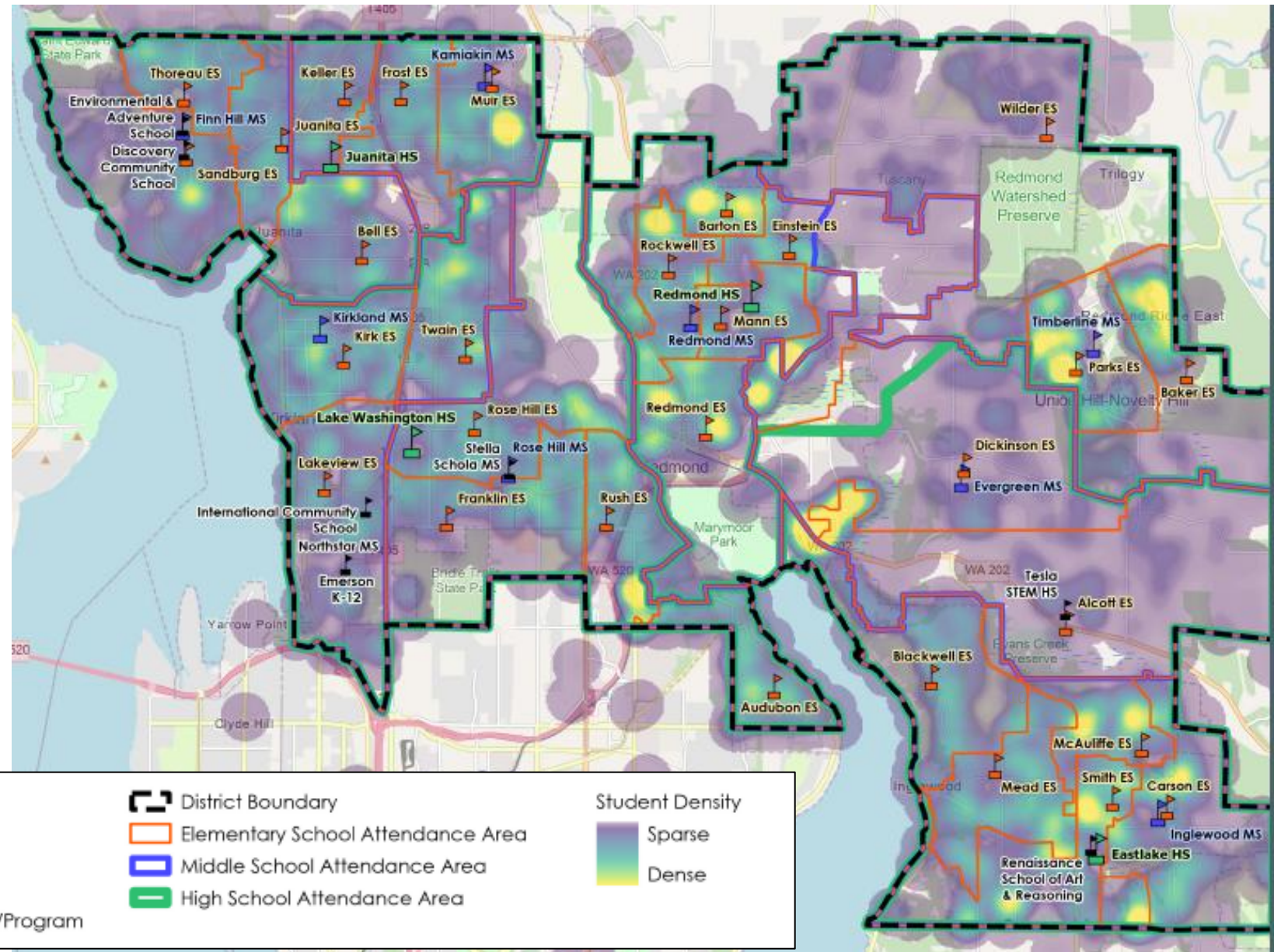
- One-Year enrollment projection based on actual registration information and historical trends
- Preliminary projection completed in February, then updated based on registrations at end of March
- Typically, conservative so as not to commit dollars before students are actually enrolled
- Used for next year's **budget** and **staffing** allocations

2025-26 Current Enrollment



30,155
students

Figure 2: Student Density



Forecast Highlights – Housing Developments

- Housing – 5,800 units projects within forecast period.
Majority of future developments will be Multi-family (MF)
 - 88% or 5,100 units apartments/condos (MF)
 - 10% or 580 units townhomes (MFT)
 - 2% or 116 units are Single-family (SF)
- By Jurisdiction
 - Kirkland – expecting 2,600 units growth (89% MF)
 - Redmond – 2,400 units growth (89% MF)
 - Majority multi-family located in City Center
 - Sammamish projecting 700 housing units growth (90% MF)

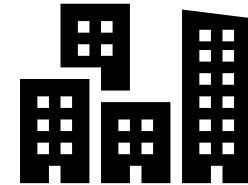
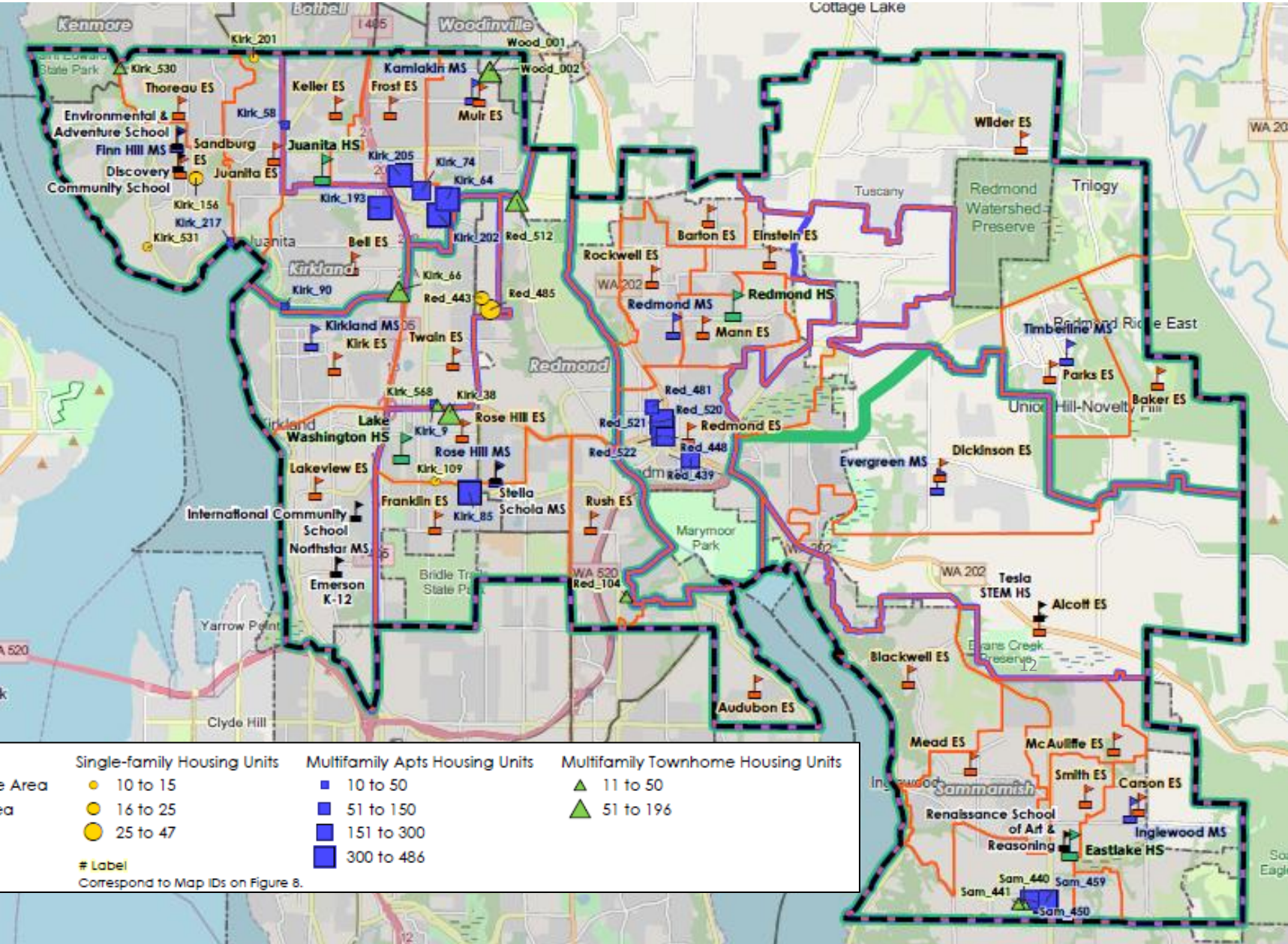


Figure 7: Residential Development



Forecast Highlights – Historical Births and Kindergarten Enrollment

- Births have declined each year since 2016
 - Affects enrollment 5 years later from 2022 to 2029
- Forecast has births stabilizing with moderate increase
 - Affects enrollment from 2030 through 2035
 - Not returning to pre-pandemic levels
- Births within LWSD have declined at a higher rate than King County Births

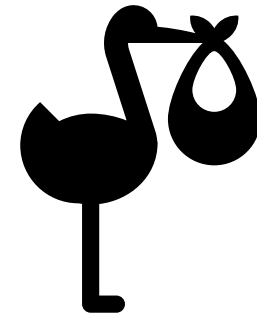
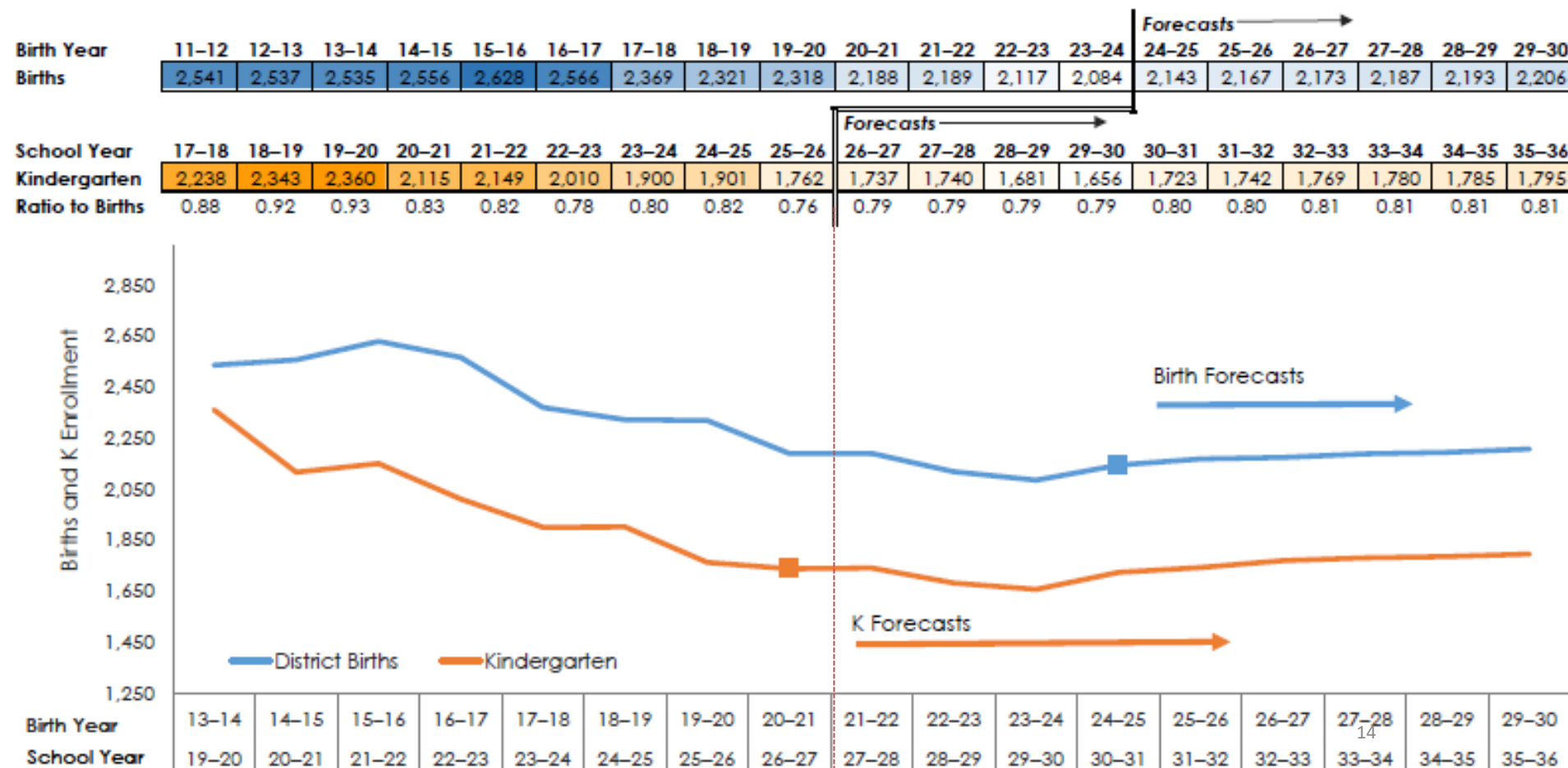


Figure 15: District Births and Kindergarten Enrollment



Notes

Enrollment includes students residing outside of the district boundary. Birth cohorts are aligned with K cohorts (e.g., the 19-20 birth year represents births from September 2019 to August 2020, which is the 25-26 K year). The ratio is calculated by dividing each K enrollment by the births five years earlier (e.g., 25-26 K divided by 19-20 births). Births from 2024 to 2029, which inform K classes beginning with the 2029-30 school year, were forecasted based on projections of women of childbearing age and estimated age-specific birth rates. For birth and K values, darker color shades represent higher values and lighter shades represent lower values.

Sources

Washington Department of Health 2011 to 2024 births to mothers residing within the district boundary and FLO 2024-25 to 2029-30 birth forecasts. Lake Washington School District October 2017-18 to 2025-26 enrollment and FLO October 2026-27 to 2035-36 enrollment forecasts (middle scenario).

Forecast Highlights – Grade Progression Ratios (GPRs)

- GPRs assumptions for Grades K-5 are greater than 1.0 indicating net gain of students by cohort in elementary school
 - GPRs for Kindergarten to 1st grade have trended downward since the pandemic. Currently 1.06-1.08
- GPRs assumptions for Grades 6-10 are slightly greater than 1.0 indicating a net gain of students by cohort in secondary school
 - GPRs for Grade 10 to 11 and Grade 11 to 12 are lower due to enrollment in Running Start



Figure 18: Grade Progression Ratios

Grade Progression Ratios	2017-18 to 2018-19	2018-19 to 2019-20	2019-20 to 2020-21	2020-21 to 2021-22	2021-22 to 2022-23	2022-23 to 2023-24	2023-24 to 2024-25	2024-25 to 2025-26	2025-26 to 2026-27	2026-27 to 2027-28	2027-28 to 2035-36
K-1	1.105	1.128	1.029	1.115	1.092	1.114	1.077	1.067	1.081	1.081	1.081
1-2	1.037	1.049	0.975	0.985	1.001	1.039	1.028	1.024	1.024	1.025	1.025
2-3	1.001	1.027	0.968	0.972	0.988	1.020	1.017	1.001	1.012	1.012	1.012
3-4	1.006	1.020	0.961	0.963	1.002	1.008	1.005	0.999	1.003	1.003	1.003
4-5	0.976	0.997	0.976	0.961	0.998	1.006	1.003	0.995	1.000	1.000	1.001
5-6	0.999	1.027	0.970	0.962	0.965	1.013	0.996	1.006	1.004	1.004	1.003
6-7	0.987	0.997	0.972	0.986	0.981	1.002	1.011	0.997	1.002	1.002	1.002
7-8	1.001	1.019	0.975	0.985	0.988	1.008	1.009	1.000	1.005	1.005	1.005
8-9	0.974	0.992	0.970	0.980	0.987	0.996	1.025	0.999	1.000	1.000	0.998
9-10	0.991	0.999	0.975	0.988	1.000	0.993	1.006	0.994	0.997	0.996	0.996
10-11	0.865	0.882	0.867	0.914	0.904	0.910	0.903	0.893	0.901	0.901	0.900
11-12	0.936	0.948	0.931	1.014	0.966	0.982	0.984	0.959	0.981	0.981	0.981

16

Notes

Grade progression ratios (GPRs) are calculated as the ratio of enrollment in a specific grade in a given year to the enrollment of the same age cohort in the previous year. GPRs quantify how cohort sizes change as students progress from one grade to the next, accounting for new students that join an existing cohort and for students that do not advance to the next grade. For instance, 100 kindergarteners in 2017-18 becoming 110 first graders in 2018-19 yields a K-1 GPR of 1.100. A GPR value greater than 1.000 (green color) indicates that the student cohort increased in size from one grade to the next. Conversely, a GPR value less than 1.000 (blue color) indicates that the student cohort decreased in size from one grade to the next. Darker shades of green represent higher values and darker shades of blue represent lower values.

Forecast Highlights – 10-Year Projection

- Enrollment declining by 14.8% or 4,451 student by Fall 2035
 - Low scenario – Loss of 5,901 students (19.6%)
 - High scenario – Loss of 2,881 students (9.6%)
- Loss of 1,308 students in 3-year period (4.3%) (2026 through 2028)
- By Level (2026 through 2035)
 - Elementary – Loss of 1,502 students (11.5%)
 - Middle School – Loss of 1,641 students (22.2%)
 - High School – Loss of 1,308 students (14.5%)

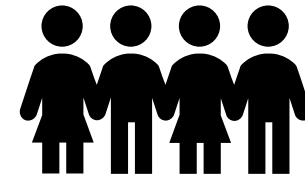
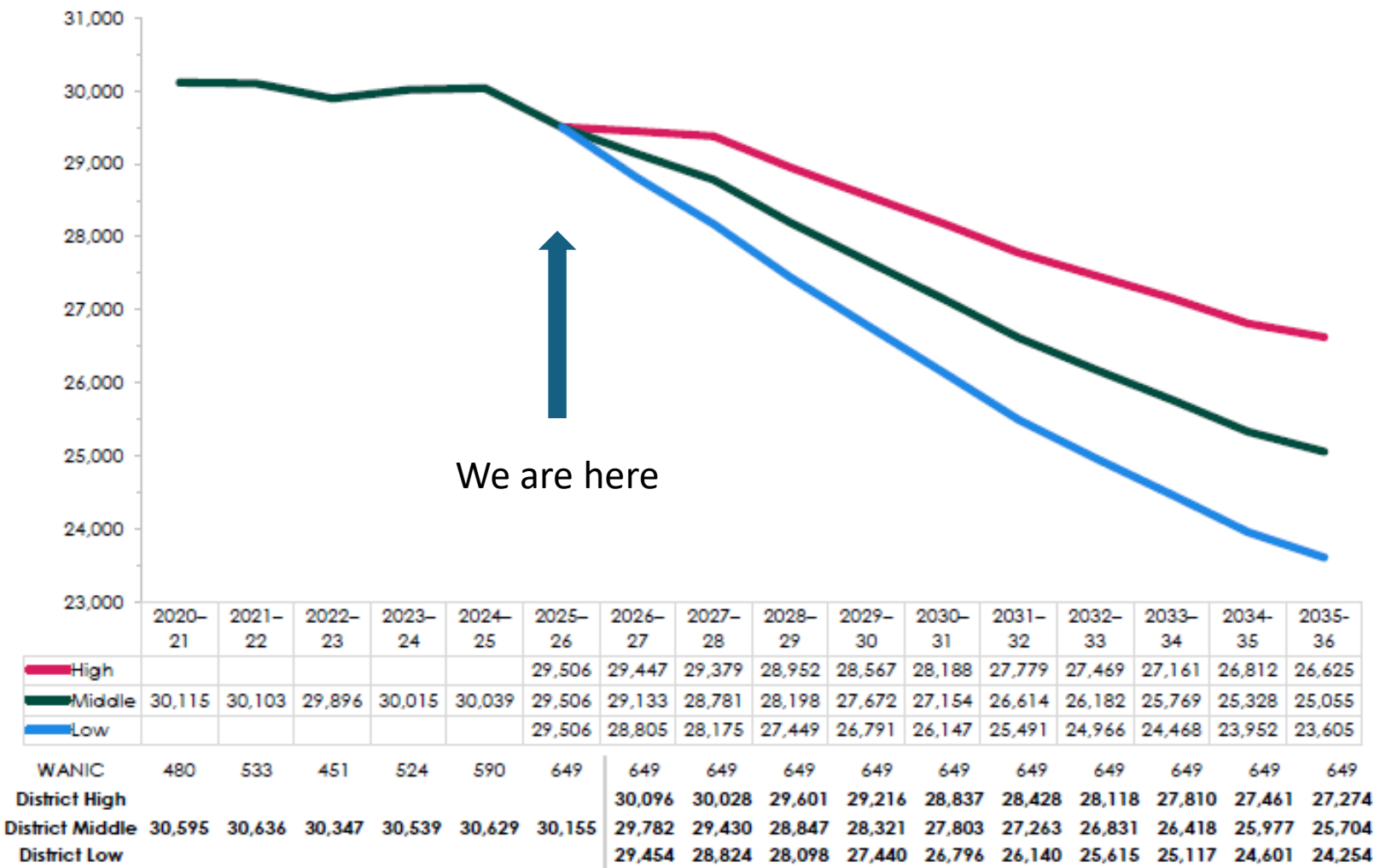


Figure 19: District-wide Enrollment Forecasts – Low, Middle, and High Scenarios



Notes
Students enrolled in full-time Running Start are excluded from analysis.

Sources
Lake Washington School District October 2020–21 to 2025–26 enrollment and FLO 2026–27 to 2035–36 enrollment forecasts (low, middle, and high scenarios).

Enrollment Projections Through 2035

Figure 21: Enrollment Forecasts by Individual Grade – Middle Scenario

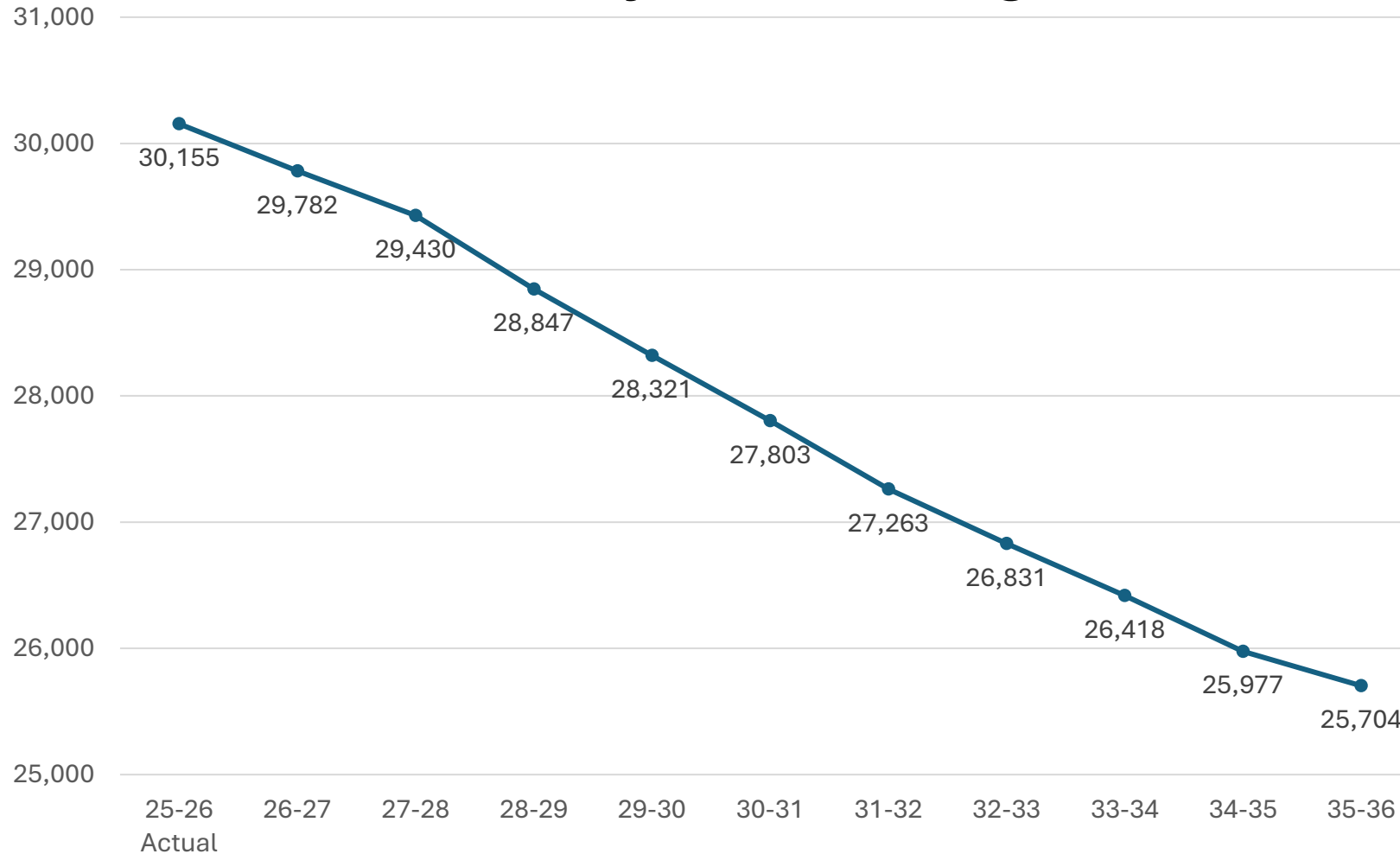


Grade	2025–26	2026–27	2027–28	2028–29	2029–30	2030–31	2031–32	2032–33	2033–34	2034–35	2035–36		
K	1,762	1,737	1,740	1,681	1,656	1,723	1,742	1,769	1,780	1,785	1,795		
1	2,030	1,905	1,878	1,881	1,817	1,790	1,863	1,883	1,912	1,924	1,930		
2	2,095	2,079	1,952	1,924	1,927	1,862	1,834	1,909	1,929	1,959	1,971		
3	2,305	2,120	2,103	1,975	1,947	1,950	1,884	1,856	1,932	1,952	1,982		
4	2,476	2,311	2,126	2,109	1,981	1,952	1,955	1,889	1,861	1,937	1,957		
5	2,407	2,477	2,312	2,127	2,110	1,982	1,953	1,956	1,890	1,862	1,938		
6	2,405	2,416	2,486	2,318	2,133	2,116	1,988	1,958	1,961	1,895	1,867		
7	2,506	2,411	2,422	2,491	2,322	2,137	2,119	1,992	1,962	1,965	1,899		
8	2,471	2,518	2,423	2,433	2,502	2,333	2,148	2,129	2,001	1,972	1,975		
9	2,399	2,471	2,518	2,420	2,431	2,499	2,327	2,143	2,121	1,996	1,966		
10	2,494	2,391	2,461	2,508	2,411	2,422	2,489	2,317	2,135	2,112	1,988		
11	2,088	2,248	2,154	2,217	2,259	2,171	2,181	2,241	2,086	1,922	1,900		
12	2,068	2,049	2,206	2,114	2,176	2,217	2,131	2,140	2,199	2,047	1,887		
													Change
													2025–26 to 2035–36
K–5	13,075	12,629	12,111	11,697	11,438	11,259	11,231	11,262	11,304	11,419	11,573	-1,502	-11.5%
6–8	7,382	7,345	7,331	7,242	6,957	6,586	6,255	6,079	5,924	5,832 ¹⁹	5,741	-1,641	-22.2%
9–12	9,049	9,159	9,339	9,259	9,277	9,309	9,128	8,841	8,541	8,077	7,741	-1,308	-14.5%
District Subtotal	29,506	29,133	28,781	28,198	27,672	27,154	26,614	26,182	25,769	25,328	25,055	-4,451	-15.1%
WANIC	649	649	649	649	649	649	649	649	649	649	649		
District Total	30,155	29,782	29,430	28,847	28,321	27,803	27,263	26,831	26,418	25,977	25,704	-4,451	-14.8%

Notes

Students enrolled in full-time Running Start are excluded from analysis.

Enrollment Projections through 2035

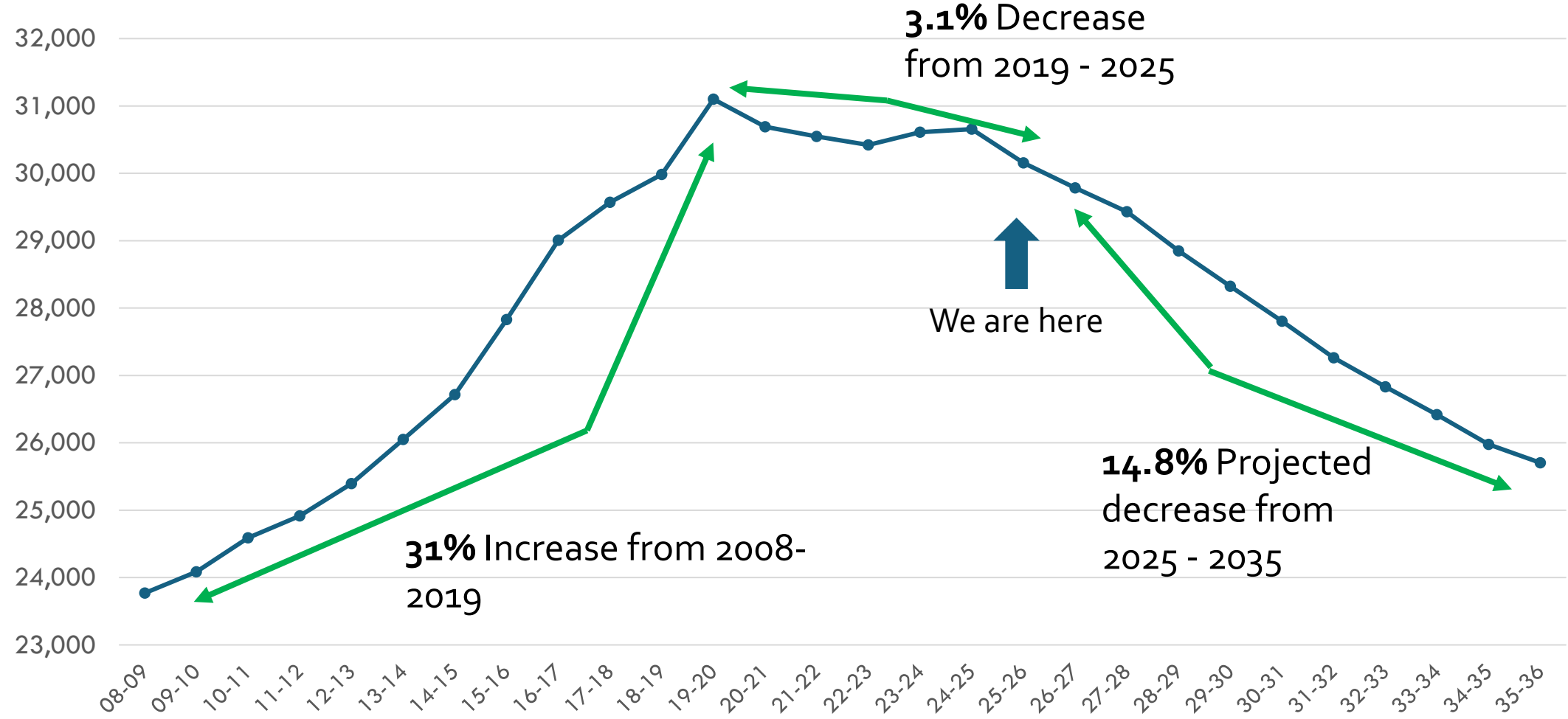


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We are here

Headcount Enrollment Projections

4,451 student
loss over 10 years

Enrollment History and Future



Analysis of Projections Over Time

- District long-term projections are within 1-2% of actual enrollment
- 1% margin represents about 300 students district wide or about 5 students at an elementary school or 22 students at a high school
- These margins are very reasonable for a district of our size
- The farther out the projections, the less accuracy expected

Impact to Individual Schools

Elementary	2019-20 Peak
Number of schools above 600	9 out of 29
Number of schools below 400	6 out of 29
Number of schools below 300	0 out of 29
Largest	724
Smallest	313

Impact to Individual Schools

Elementary	2019-20 Peak	2025-26 Current
Number of schools above 600	9 out of 29	2 out of 29
Number of schools below 400	6 out of 29	10 out of 29
Number of schools below 300	0 out of 29	3 out of 29
Largest	724	626
Smallest	313	238

Impact to Individual Schools

Elementary	2019-20 Peak	2025-26 Current	2028-29 In 3 years
Number of schools above 600	9 out of 29	2 out of 29	1 out of 29
Number of schools below 400	6 out of 29	10 out of 29	16 out of 29
Number of schools below 300	0 out of 29	3 out of 29	4 out of 29
Largest	724	626	623
Smallest	313	238	210

Impact to Individual Schools

Elementary	2019-20 Peak	2025-26 Current	2028-29 In 3 years	2035-36 In 10 years
Number of schools above 600	9 out of 29	2 out of 29	1 out of 29	0 out of 29
Number of schools below 400	6 out of 29	10 out of 29	16 out of 29	16 out of 29
Number of schools below 300	0 out of 29	3 out of 29	4 out of 29	4 out of 29
Largest	724	626	623	598
Smallest	313	238	210	199

Impact to Individual Schools

Middle	2019-20 Peak
Number of schools above 900	3 out of 8
Number of schools below 700	4 out of 8
Number of schools below 500	0 out of 8
Largest	1,289
Smallest	604

High	2019-20 Peak
Number of schools above 2000	1 out of 4
Number of schools below 1800	2 out of 4
Largest	2,228
Smallest	1,444

Impact to Individual Schools

Middle	2019-20 Peak	2025-26 Current
Number of schools above 900	3 out of 8	2 out of 8
Number of schools below 700	4 out of 8	2 out of 8
Number of schools below 500	0 out of 8	0 out of 8
Largest	1,289	1,198
Smallest	604	640

High	2019-20 Peak	2025-26 Current
Number of schools above 2000	1 out of 4	2 out of 4
Number of schools below 1800	2 out of 4	1 out of 4
Largest	2,228	2,334
Smallest	1,444	1,669

Impact to Individual Schools

Middle	2019-20 Peak	2025-26 Current	2028-29 In 3 years
Number of schools above 900	3 out of 8	2 out of 8	3 out of 8
Number of schools below 700	4 out of 8	2 out of 8	2 out of 8
Number of schools below 500	0 out of 8	0 out of 8	0 out of 8
Largest	1,289	1,198	1,103
Smallest	604	640	623

High	2019-20 Peak	2025-26 Current	2028-29 In 3 years
Number of schools above 2000	1 out of 4	2 out of 4	3 out of 4
Number of schools below 1800	2 out of 4	1 out of 4	1 out of 4
Largest	2,228	2,334	2,300
Smallest	1,444	1,669	1,717

Impact to Individual Schools

Middle	2019-20 Peak	2025-26 Current	2028-29 In 3 years	2035-36 In 10 years
Number of schools above 900	3 out of 8	2 out of 8	3 out of 8	0 out of 8
Number of schools below 700	4 out of 8	2 out of 8	2 out of 8	5 out of 8
Number of schools below 500	0 out of 8	0 out of 8	0 out of 8	1 out of 8
Largest	1,289	1,198	1,103	783
Smallest	604	640	623	403

High	2019-20 Peak	2025-26 Current	2028-29 In 3 years	2035-36 In 10 years
Number of schools above 2000	1 out of 4	2 out of 4	3 out of 4	0 out of 4
Number of schools below 1800	2 out of 4	1 out of 4	1 out of 4	3 out of 4
Largest	2,228	2,334	2,300	1,864
Smallest	1,444	1,669	1,717	1,636

What are Key Takeaways from the Long-Range Forecast?

- Enrollment declining by 14.8% or 4,451 student by Fall 2035
 - Will require continued staffing and budget adjustments commensurate with enrollment
- Majority of new development is MF which continues to generate low number of students.
- Births have declined and are stabilizing but not returning to 2016 levels.

What Does the Future Look Like with 4,500 Less Students?

- Equates to \$51.8 Million dollars in revenue
- Less classroom teachers
- Less classified staff
- Less administrative staff



Next Steps

- Continued discussion related to scope of Boundary work at March 13, 2026 Study Session
- Communication and Engagement Plan

Questions?

- What are the key messages we should be targeting to our community?
- How would you go about sharing this story over the next 12-18 months?
- In the organizations you have worked for what strategies have you used as you have gone through downsizing?

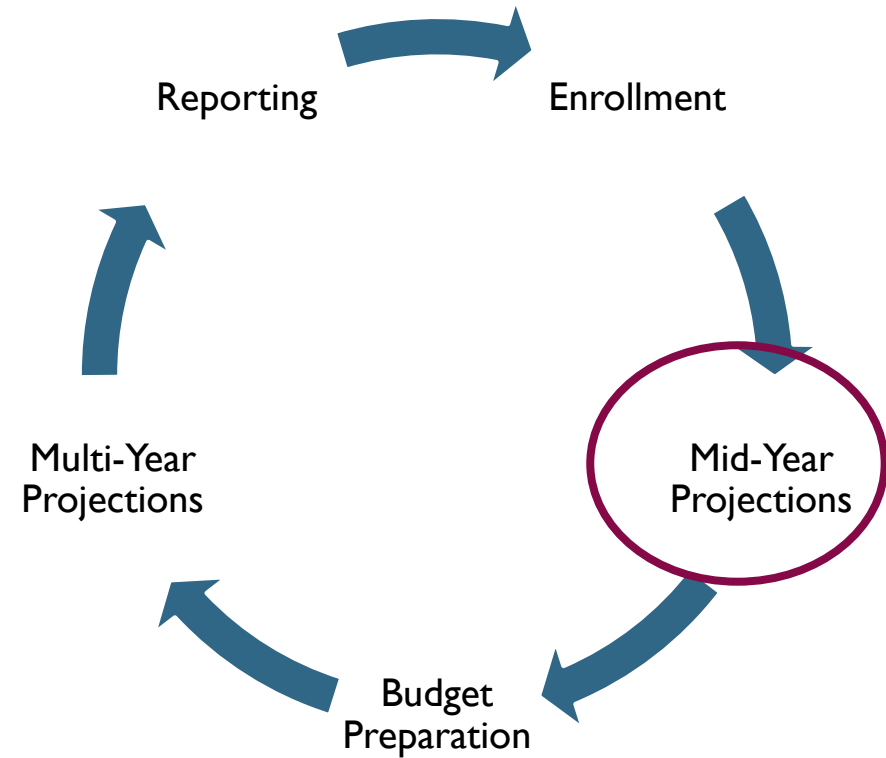




BUDGET UPDATE

BUDGET CYCLE

- Enrollment
- Mid-Year Projections (Fund Balance)
- Legislative Impact
- Budget Preparation
- Multi-year Budget Projection
- Monitoring and Reporting



KNOWN AND POTENTIAL BUDGET IMPACTS

2025-26

- Enrollment Decline - \$2.3 million loss
- Transportation Revenue - \$0.4 million loss
- Federal grants
 - Special Education reduction in award - \$125,000
 - No other mid-year funding cuts

2026-27

- Enrollment Decline
- State Legislative Impacts
- Federal grants – level or small reductions
- Property and Liability Insurance increased costs

LEGISLATIVE IMPACTS

PRELIMINARY BUDGET IMPACTS

2026-27 Budget Proposals - House & Senate Budgets		HOUSE			SENATE		
Preliminary Estimated Impacts to Lake Washington School District		2026-27 (Dollars in Millions)			2026-27 (Dollars in Millions)		
		Estimated	Required	Net Gain/ (Loss)*	Estimated	Required	Net Gain/ (Loss)*
		Revenue	Expenditures	(Loss)*	Revenue	Expenditures	(Loss)*
LEGISLATIVE IMPACTS							
Implicit Price Deflator (Local cost of IPD)		\$7.30	\$11.20	(\$3.90)	\$7.30	\$11.20	(\$3.90)
	House and Senate provide 2.6%						
School Employees Benefit Board (SEBB)		\$2.40	\$2.53	(\$0.13)	\$2.10	\$2.21	(\$0.11)
	House increases rate by \$67/month or 5.1% (from \$1,307 to \$1,374)						
	Senate Increases rate by \$60/month or 4.6% (from \$1,307 to \$1,367)						
Basic Ed MSOC Allocation		\$1.30	\$0.00	\$1.30	\$1.30	\$0.00	\$1.30
	Increase rates 2.6% (\$42 per FTE) in basic education						
	Increase rates 2.6% (\$6 per FTE) in grades 9-12						
	House withholds 1.9% of 9-12 grade MSOC allocation (\$4 per 9-12 gr FTE)	(\$0.04)		(\$0.04)			
CTE MSOC Allocation		\$0.10	\$0.00	\$0.10	\$0.10	\$0.00	\$0.10
	Increases rates 2.6% (\$47 per FTE) in for CTE in Year 2						
STATE GRANTS		(\$0.04)	\$0.00	(\$0.04)			
	House reduced Beginning Education Support Program (BEST) grants by 20%						
SALES TAX			\$2.00	(\$2.00)			
	House no action						
	Senate exempts public schools						
TOTAL IMPACT OF LEGISLATIVE CHANGES		\$11.02	\$15.73	(\$4.71)	\$10.80	\$13.41	(\$2.61)

Questions?

- What are the key messages we should be sharing with our community?



2025-26 Work Plan

- Meetings - Quarterly, 2rd Thursday 5:00-7:00 or more often as needed

Date	Topic
November 13, 2025	Welcome, committee purpose, Levy update, Enrollment and Budget Update, Review Year end Financial Report, Work Plan for the Year
January 8, 2026	Bond Rating Update, 2026 Levy Information, Legislative Update, Budget Document education
March 12, 2026	Enrollment Forecast Presentation, Budget/ ~~Legislative Update~~ , ~~Building Budget~~ Education, Financial Reports
June 11, 2026	Review Preliminary Budget and Related financial forecast

