LAKE WASHINGTON SCHOOL DISTRICT

Budget Advisory Committee (BAC)

November 12, 2026

WELCOME COMMITTEE MEMBERS

Introduce yourself by sharing

- Your Name
- Role (parent, staff, PTSA, student, community member)
- New or Returning representative on the committee
- Favorite thing about Fall

Information about LWSD

- 2nd Largest District in the State of Washington
- Serve just under 30,000 students daily
- District covers 76 square miles across Redmond, Kirkland, half of Sammamish plus addresses in Bellevue, Woodinville and unincorporated King County
- 4,400 employees
- Operating Budget of $638.2 million annually (82% staffing related costs)
- 127 languages spoken
- Highly diverse *(American Indian/Alaska Native 0.2%, Asian 41.2%, Black/African American 2.7%, Hispanic or Latino 11.1%, Native Hawaiian/Other Pacific Islander 0.2%, Two or More Races 8.5%, White 36.1%)*
- Variety of needs *(Multi-Lingual 11.2%, Highly Capable 14.7%, Homeless 1.1%, Low Income 13.5%, Students with documented and accommodated disabilities 17.9%)*



Review Committee Purpose/Charge

- A District led volunteer citizens advisory group designed to inform the public on education funding policies and practices and to solicit participation and feedback in the District' budgeting process.
- Receive and gather financial and other information from the District for purpose of providing advice and counsel to the Superintendent on financial and business matters
- Explore and evaluate issues and needs of the District relative to fiscal affairs
- Utilize community survey data to inform committee work and feedback
- Understand the systems and processes currently in place to address the fiscal needs of the District
- Understand both the short-term and long-term financial plans and planning of the District.
- Provide advice to the Superintendent concerning budget and fiscal planning process and transparency with regard to District fiscal matters.

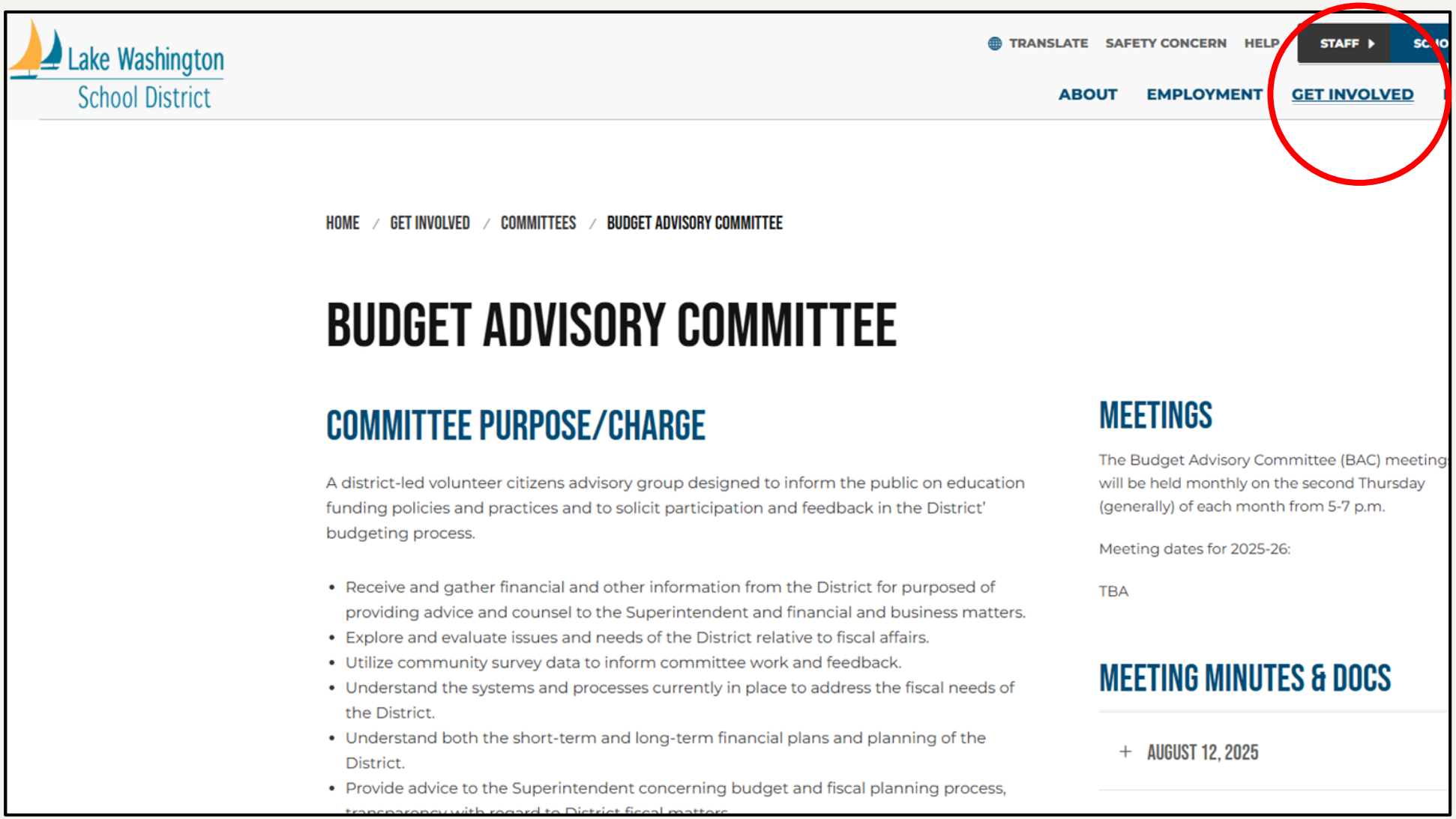


Meeting Norms/Ground Rules



- Start / end on time
- Silence electronics
- Ask questions of each other for the purposes of gaining clarity and understanding
- Express yourself in terms of your needs and interests and the outcomes you wish to achieve
- Listen respectfully, and sincerely try to understand the other person's needs and interests
- Demonstrate curiosity and willingness to learn

Presentations will be posted on Committee website



AGENDA

- Work Plan for the Year
- Levy Update
- Enrollment Update
- Budget Update
- Review Year End Financial Reports

TOPICS OF INTEREST - FEEDBACK

- Community impact on budget decisions
- Construction and Levy Updates
- Boundary and Enrollment Realignment Financial Implications
- Building Budget Allocations
- How can needs vs. wants be categorized for budget reductions?

2026-27 DRAFT Work Plan

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

Date	Topic
November 12, 2026	Welcome, committee purpose, Levy update, Enrollment and Budget Update, Review Year end Financial Report, Work Plan for the Year
January 14, 2026	Legislative Update
March 11, 2026	Enrollment Forecast Presentation, Budget/Legislative Update, Financial Reports
June 10, 2026	Review Preliminary Budget and Related financial forecast

LEVY UPDATE

4-Year Educational Programs & Operations Levy

Year	Voter Approved Amount
2027	$124.5 Million
2028	$131.3 Million
2029	$138.3 Million
2030	$145.5 Million

Year	Actual Authority and Estimated with Lower enrollment
2027 Actual	$125.4 Million
2028 Est.	$130.7 Million
2029 Est.	$136.7 Million
2030 Est.	$141.7 Million

School districts can only collect the **lower of** the Voter Approved Amount or the OSPI calculated levy authority

ENROLLMENT UPDATE

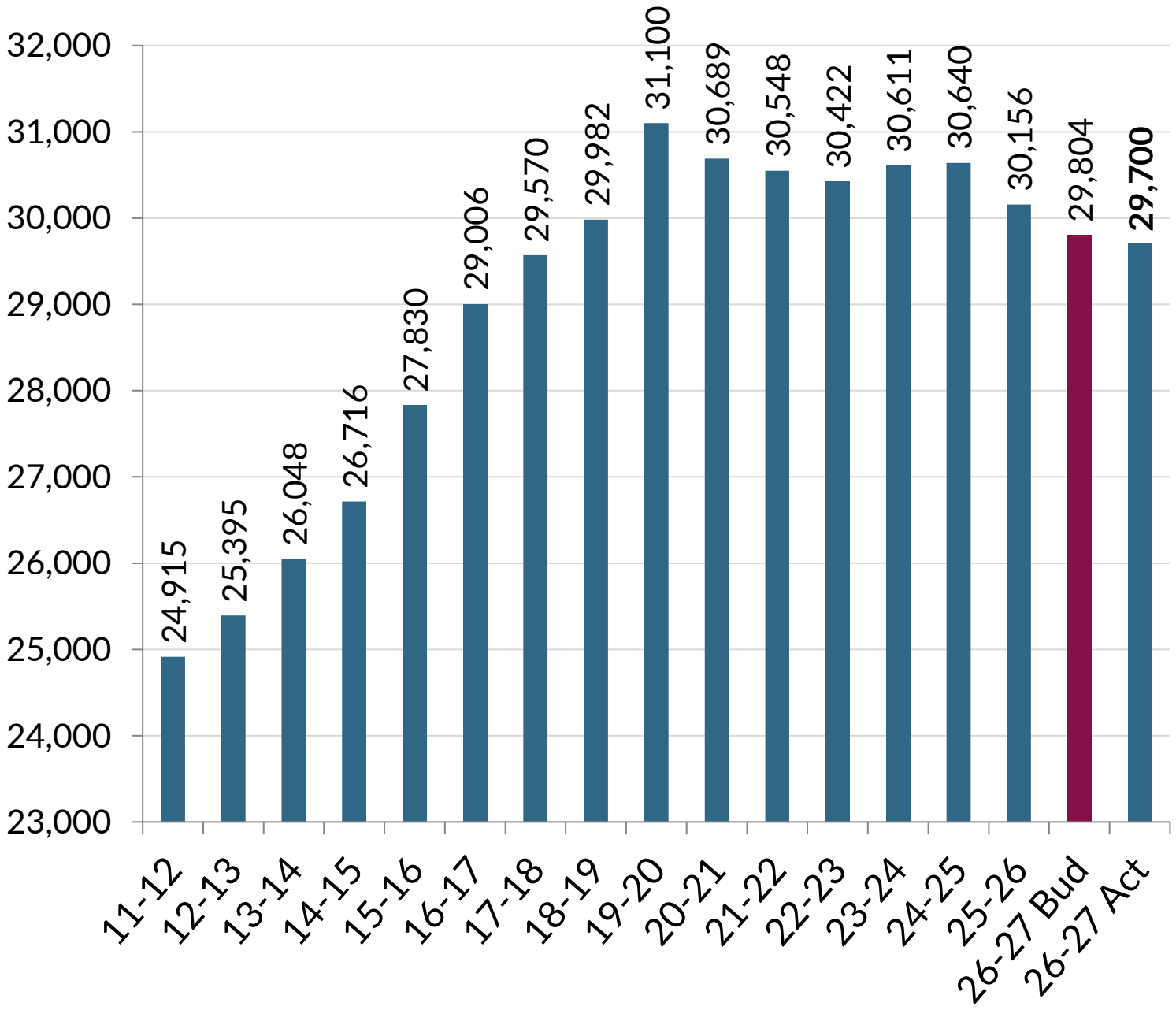
2026-27 CURRENT ENROLLMENT



29,700

students

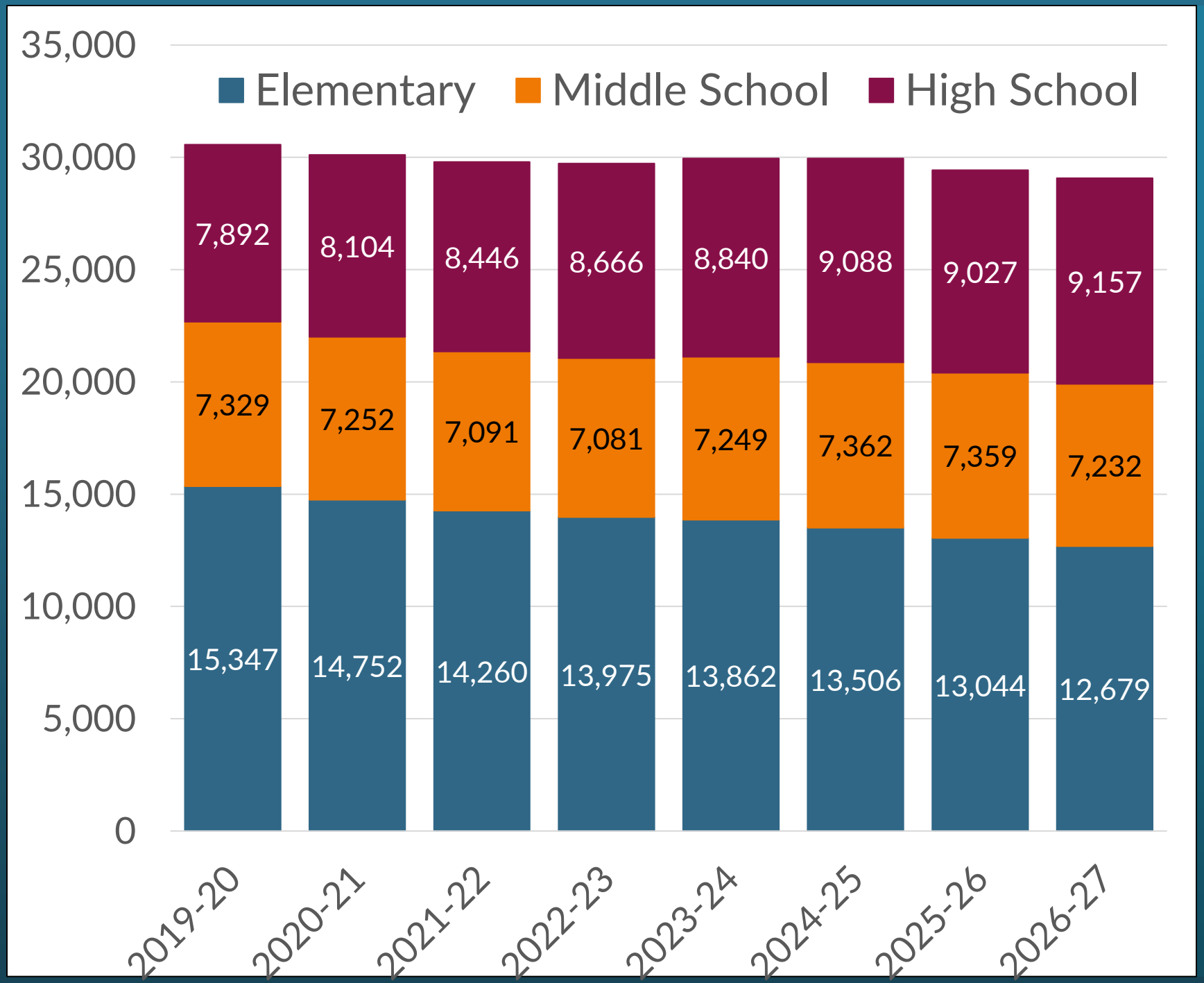
Historical Enrollment



- **LWSD Enrollment History**
- OCT 1 Headcount

  29,700
- Budget assumed a decrease of 352 students.
- Actual decrease 456 students
- Decrease of 104 students from budget
- Estimated revenue decline of $1.3 million

EXCEPTIONAL EXPERIENCES for Each Learner



Enrollment History October 1 Headcount

- High school up 16.0%
- Middle school down 1.3%
- Elementary down 17.4%
- Fewer students in elementary eventually means fewer students moving up to secondary

EXCEPTIONAL EXPERIENCES for Each Learner

ENROLLMENT BUDGET VS. ACTUAL HEADCOUNT

	2026-27 Budgeted Enrollment	2026-27 October Enrollment	Difference
Elementary	12,600	12,679	79
Middle	7,287	7,232	-55
Sr. High	9,231	9,157	-74
Subtotal	29,118	29,068	-50
Skill Center	612	566	-46
ALE (EMK12)	74	66	-8
Total Enrollment	29,804	29,700	-104

Reminder – district is funded on Average Annual FTE – **estimated decrease 100-200 FTE**

KEY CHANGES – ENROLLMENT

	2026-27 Budgeted Enrollment (AAFTE)	October 2026 Actual Enrollment (FTE)	Change in Enrollment from Budget to Actual
CTE			
Middle	**330**	**319**	**-11**
Sr. High	**1,600**	**1,671**	**71**
Skills Center	**420**	**389**	**-31**
Special Education			
3-5	**230**	**163**	**-67**
K-22	**2,720**	**2,761**	**41**
Multilingual			
ML	**3,200**	**3,198**	**-2**
ML Exit	**1,650**	**1,697**	**47**
Running Start	**890**	**973**	**83**

Grade	October 2025	**October 2026**	Difference	By Level
K	1,758	**1,807**	49	
1	2,024	**1,911**	(113)	
2	2,090	**2,063**	(27)	
3	2,300	**2,122**	(178)	
4	2,469	**2,329**	(140)	
5	2,402	**2,447**	45	(364)
6	2,399	**2,346**	(53)	
7	2,496	**2,397**	(99)	
8	2,464	**2,489**	25	(127)
9	2,394	**2,485**	91	
10	2,488	**2,394**	(94)	
11	2,083	**2,239**	156	
12	2,064	**2,039**	(25)	128
Subtotal	29,431	**29,068**	**(363)**	**(363)**
Skill Center	649	**566**	(83)	
ALE – EMK12	76	**66**	(10)	
Total P223	**30,156**	**29,700**	**(456)**	
Running Start	1,115	1,224	109	
Grand Total	31,271	30,924	(347)	

ENROLLMENT BY GRADE

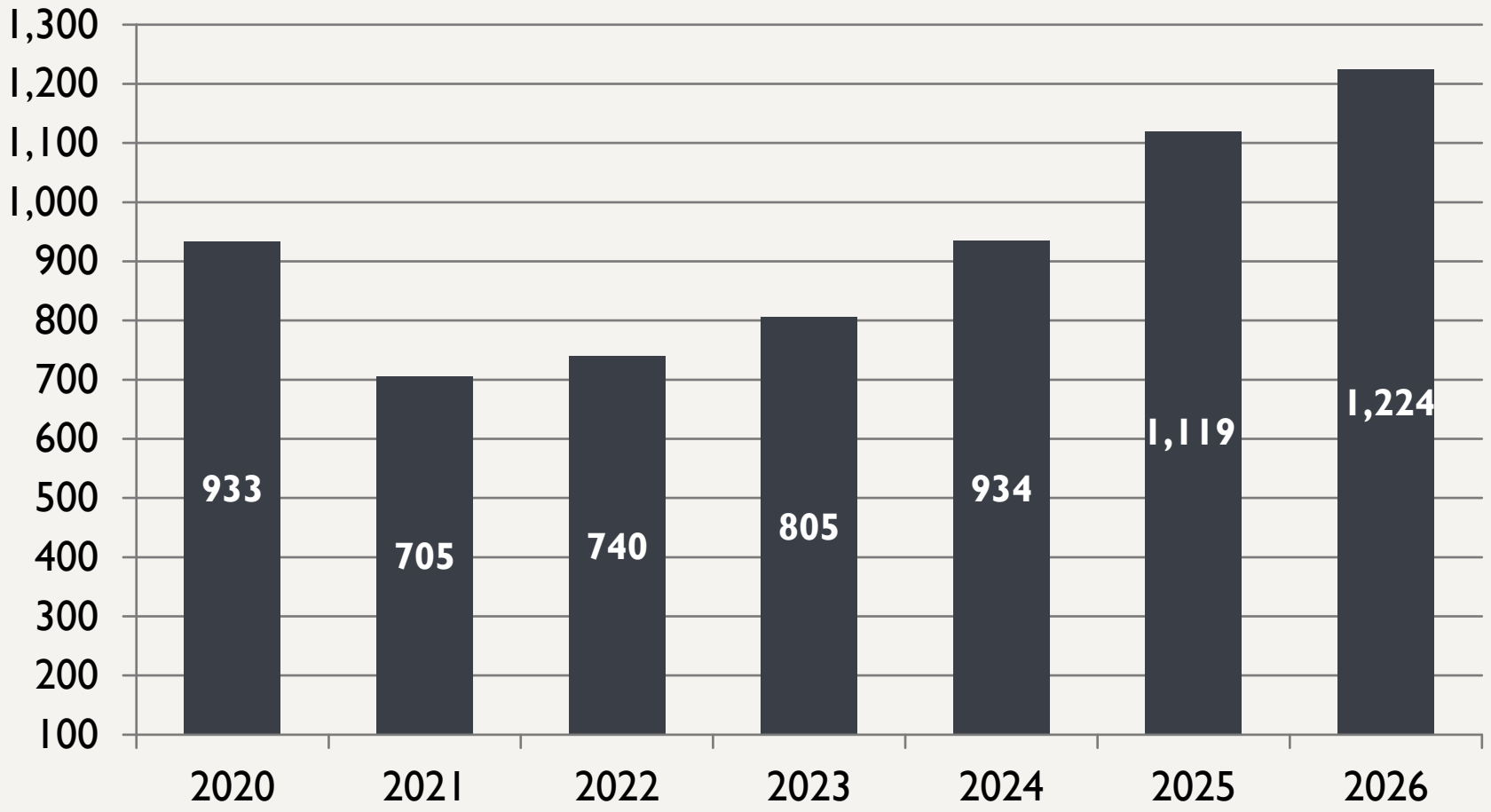
PRIOR YEAR COMPARISON

Grade	October 2025	**October 2026**	**Cohort %**
K	1,758	**1,807**	
1	2,024	**1,911**	**1.09**
2	2,090	**2,063**	**1.02**
3	2,300	**2,122**	**1.02**
4	2,469	**2,329**	**1.01**
5	2,402	**2,447**	**0.99**
6	2,399	**2,346**	**0.98**
7	2,496	**2,397**	**1.00**
8	2,464	**2,489**	**1.00**
9	2,394	**2,485**	**1.00**
10	2,488	**2,394**	**1.00**
11	2,083	**2,239**	**0.90**
12	2,064	**2,039**	**0.98**
Subtotal	29,431	**29,068**	
Skill Center	649	**566**	
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COHORT OR GRADE PROGRESSION PERCENTAGE

Highest level of participation in Running Start

RUNNING START ENROLLMENT



Includes both full-time and part-time running start students

Lowest enrollment and lowest percent of total student body

MULTILINGUAL LEARNER PROGRAM

Year	Enrollment	% of Total Enrollment
2026-27	**3,198**	**10.7%**
2025-26	3,356	11.1%
2024-25	3,562	11.6%
2023-24	3,631	11.9%
2022-23	3,429	11.3%
2021-22	3,441	11.3%
2020-21	3,489	11.4%

October P223 data.

Continued growth in Qualified Students after multiple years of decline

SPECIAL EDUCATION PROGRAM

Year	Preschool	K-22	Total Enrollment	% of Total Enrollment*
2026-27	**163**	**2,761**	**2,924**	**9.8%**
2025-26	188	2,707	2,895	9.0%
2024-25	200	2,710	2,910	8.8%
2023-24	203	2,600	2,803	8.5%
2022-23	201	2,641	2,842	8.7%
2021-22	191	2,739	2,930	9.0%
2020-21	207	2,913	3,120	9.5%

October P223 data. *K-22 Special Education to Total K-12 enrollment

Highest level of participation in the Free/Reduced Lunch Program

FREE AND REDUCED ELIGIBILITY

Year	Eligibility	% of Total Enrollment
2026-27	**4,294**	**14.7%**
2025-26	4,131	14.0%
2024-25	3,968	13.2%
2023-24	3,789	12.6%
2022-23	3,763	12.6%
2021-22	2,864	9.9%
2020-21	3,033	10.1%

October 2026 data is preliminary

KING COUNTY AND OTHER LARGE DISTRICT COMPARISON

	P223 Headcount				% Change
District	Oct-25	Oct-26	Change	% Change	Since Oct-19
Renton	13,733	13,305	(428)	-3.1%	-12.3%
Federal Way	20,701	20,091	(610)	-2.9%	-6.9%
Kent	23,937	23,360	(577)	-2.4%	-9.8%
Northshore	21,891	21,405	(486)	-2.2%	-6.7%
Edmonds	19,482	19,079	(403)	-2.1%	-6.8%
Tacoma	26,387	25,911	(476)	-1.8%	-8.1%
Puyallup	22,667	22,276	(391)	-1.7%	-2.3%
Lake Washington	**30,156**	**29,700**	**(456)**	**-1.5%**	**-4.5%**
Issaquah	17,851	17,631	(220)	-1.2%	-13.9%
Spokane	28,965	28,613	(352)	-1.2%	-6.3%
Bellevue	19,480	19,295	(185)	-0.9%	-5.1%
Seattle	48,800	48,481	(319)	-0.7%	-9.6%

*All Data reflects September enrollment as October 2025 is not yet available for other districts.

BUDGET UPDATE

GENERAL FUND

ABOUT EMPLOYMENT GET INVOLVED PROGRAMS SERVICES

HOME / SERVICES / FINANCIAL SERVICES

FINANCIAL SERVICES

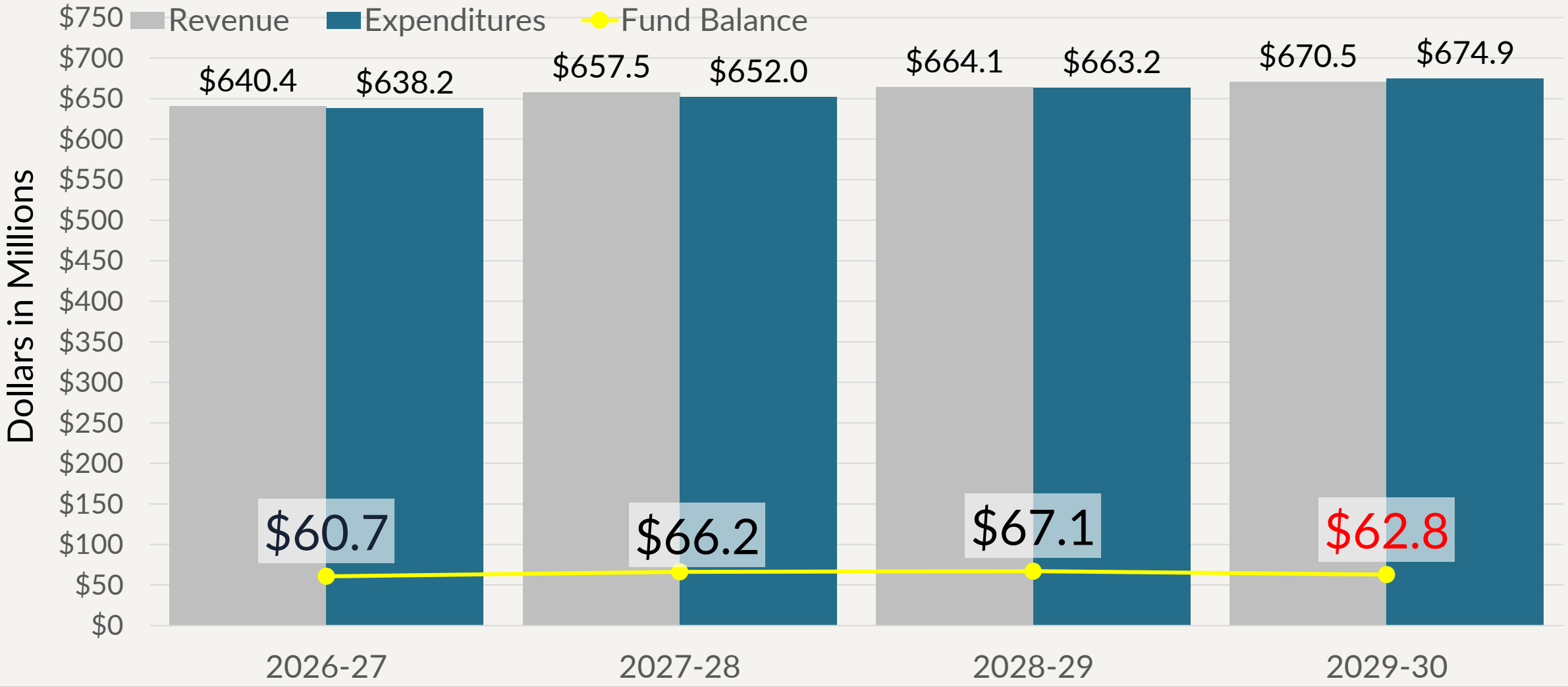
- **Budget and Financial Documents**
- **Historical Budget Planning Information and Presentations**



Budgets & Financial Reports

Budget Planning ›

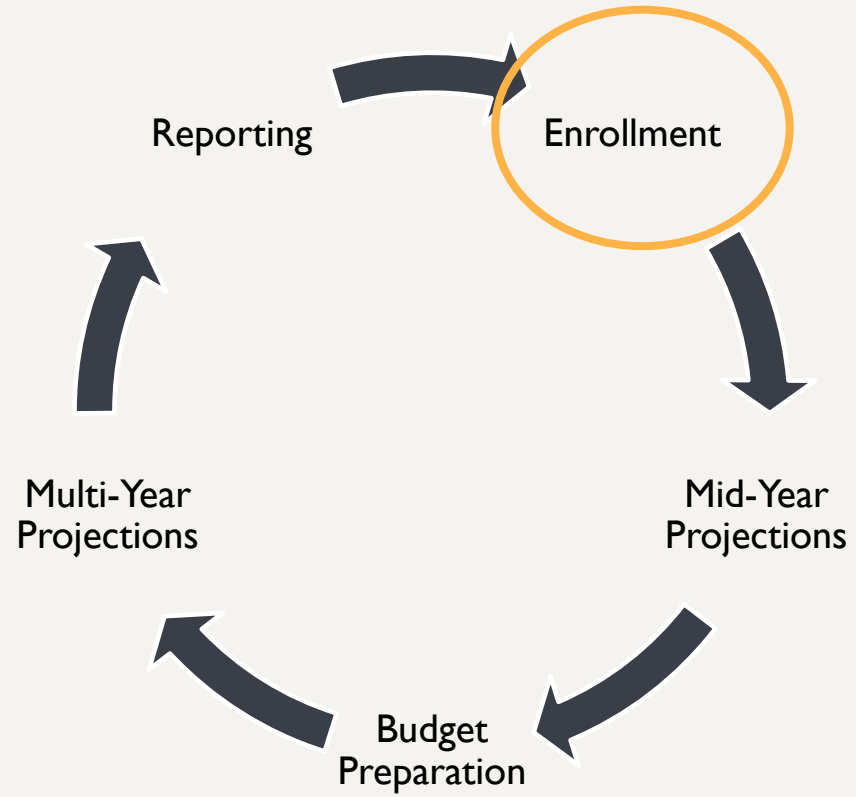
Revenue & Expenditure Projections
2026-27 Original Budget Plan



	2026-27	2027-28	2028-29	2029-30
Fiscal Gap	**$2.2**	**$5.5**	**$0.9**	**$4.3**

BUDGET CYCLE

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



PROGRAM ENROLLMENT IMPACT
BASIC EDUCATION

100 Students Basic Education



Impact



$0.8 Million Loss

PROGRAM ENROLLMENT IMPACT
BASIC EDUCATION

41 Students Special Education



Impact



$0.3 Million Gain

FIXED COSTS

Fixed annual cost by school level

School level	Fixed annual cost
Elementary	**$1.56M – $2.15M**
Middle school	$2.1M
High school	$5.2M

Elementary:
More than 300 students = $2.15M
300 students or fewer = $1.56M

EXAMPLE ASSUMPTIONS

SCHOOLS

29

elementary schools

AVERAGE ENROLLMENT

398

students per school

FIXED COSTS

$2.15M

per elementary school

FIXED COSTS ACROSS 29 ELEMENTARY SCHOOLS

11,542
Projected enrollment 2035

÷

29
elementary schools

=

398
avg. students per school

Fixed cost per student

$5,402

$2.15M ÷ 398 students

Total fixed cost, 29 schools

$62.35M

29 × $2.15M per year

A 398-student elementary school carries $2.15M in fixed costs — fewer students per building means a higher cost per student.

FIXED COST PER PUPIL: 2025 VS. 2035 ENROLLMENT

2025 ENROLLMENT

13,044 students

$4,780

fixed cost per pupil

CHANGE PER PUPIL

+$622

+13% per pupil

1,502 fewer students (−11.5%)

2035 PROJECTED

11,542 students

$5,402

fixed cost per pupil

How it's calculated: fixed cost stays at $62.35M in both years (29 elementary schools × $2.15M)

2025: $62.35M ÷ 13,044 = $4,780 per pupil | 2035: $62.35M ÷ 11,542 = $5,402 per pupil

2025 VS. 2035: FIXED COSTS AND CHANGE IN REVENUE

Metric	2025 · 13,044 students	2035 · 11,542 students	Change
Cost per pupil Fixed cost ÷ enrollment	**$4,780**	**$5,402**	**+$622 (+13%) per pupil**
Total fixed costs 29 schools × $2.15M	**$62.35M**	**$62.35M**	**No change**
Total revenue Enrollment × $12,000	**$156.5M**	**$138.5M**	**–$18 M less revenue**

Revenue drops $18.0M while fixed costs hold at $62.35M — fixed costs rise from 39.8% to 45.0% of revenue.

Assumes $12,000 revenue per pupil and $2.15M fixed cost per elementary school (29 schools), per slides 22–25.

Fixed Costs

What other questions do you have?

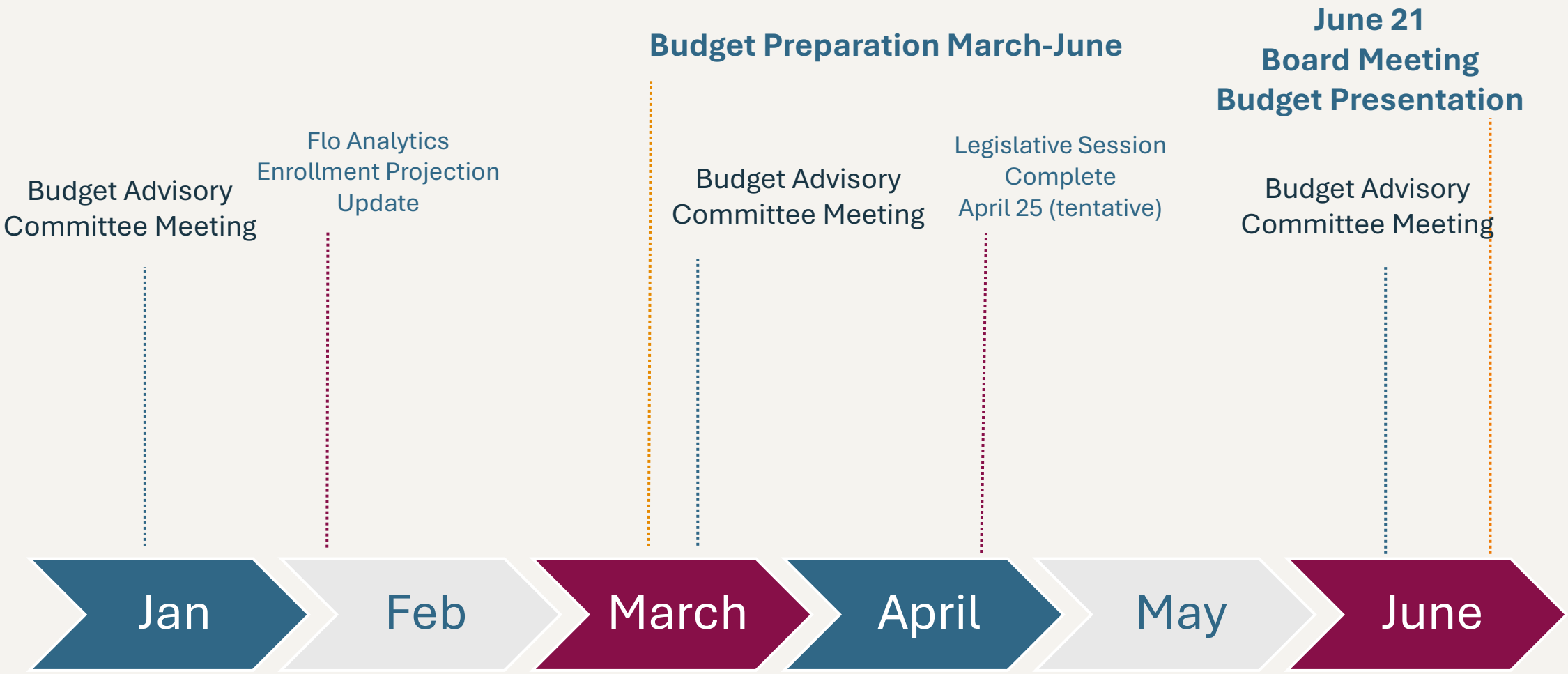
What additional considerations are there?





FINANCIAL REPORTS
YEAR END – AUGUST 31, 2025

2026-27 Key Dates



School Funding Education

SCHOOL FUNDING 101

Board Study Session

October 19, 2026

Lake Washington School District



https://www.youtube.com/watch?v=jfBLw7w2vws

Additional School Funding Resources

On website under School Funding Basics

- Organization and Financing of Washington Public Schools
  - https://ospi.k12.wa.us/sites/default/files/2024-01/organizationandfinancingofwapublicschools.pdf
- A Citizen's Guide to WA State K-12 Finance
  - https://leg.wa.gov/media/jyxir1tw/citizens-guide-to-k-12-financing-2024.pdf
- "A Brief History of Education Funding in WA State" This is a one-page pictorial timeline of funding
  - https://www.k12.wa.us/sites/default/files/public/workgroups/staffingenrichments/pubdocs/EdFundingChart-2.pdf
- Lake Washington School District school funding and budget documents
  - https://www.lwsd.org/services/financial-services/school-funding
  - https://www.lwsd.org/services/financial-services/budgets-and-financial-reports

QUESTIONS









