

**RSI**  
**Required Supplementary Information**

State of Washington

BUDGETARY COMPARISON SCHEDULES

**General Fund**

For the Fiscal Year Ended June 30, 2024

(expressed in thousands)

	Original Budget 2023-2025 Biennium	Final Budget 2023-2025 Biennium	Actual 2023-2025 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 8,116,795	\$ 8,116,795	\$ 8,116,795	\$ —
<b>Resources</b>				
Taxes	61,065,824	61,060,824	30,067,233	(30,993,591)
Licenses, permits, and fees	311,161	310,156	153,089	(157,067)
Other contracts and grants	2,568,878	2,568,768	601,303	(1,967,465)
Timber sales	6,910	6,910	4,426	(2,484)
Federal grants-in-aid	45,440,765	45,825,435	18,539,413	(27,286,022)
Charges for services	129,280	127,854	64,134	(63,720)
Investment income (loss)	655,848	652,229	359,650	(292,579)
Miscellaneous revenue	333,912	594,265	350,466	(243,799)
Unclaimed property	417,429	417,429	222,042	(195,387)
Transfers from other funds	4,916,537	5,916,254	2,853,929	(3,062,325)
<b>Total Resources</b>	<b>123,963,339</b>	<b>125,596,919</b>	<b>61,332,480</b>	<b>(64,264,439)</b>
<b>Charges To Appropriations</b>				
General government	7,979,057	9,106,794	3,475,192	5,631,602
Human services	61,328,891	66,071,938	28,623,865	37,448,073
Natural resources and recreation	1,676,691	1,911,962	847,613	1,064,349
Transportation	199,812	208,093	89,362	118,731
Education	37,409,083	38,471,553	18,508,830	19,962,723
Capital outlays	3,449,020	3,512,757	642,297	2,870,460
Transfers to other funds	3,517,532	4,381,642	2,431,514	1,950,128
<b>Total Charges To Appropriations</b>	<b>115,560,086</b>	<b>123,664,739</b>	<b>54,618,673</b>	<b>69,046,066</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>8,403,253</b>	<b>1,932,180</b>	<b>6,713,807</b>	<b>4,781,627</b>
<b>Reconciling Items</b>				
Bond sale proceeds	275,708	275,708	112,601	(163,107)
Issuance premiums	—	—	92	92
Assumed reversions	482,716	482,716	—	(482,716)
Working capital adjustment	—	—	(170,000)	(170,000)
Noncash activity (net)	—	—	103,814	103,814
Nonappropriated fund balances	—	—	228,891	228,891
Changes in reserves (net)	—	—	(86,754)	(86,754)
<b>Total Reconciling Items</b>	<b>758,424</b>	<b>758,424</b>	<b>188,644</b>	<b>(569,780)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 9,161,677</b>	<b>\$ 2,690,604</b>	<b>\$ 6,902,451</b>	<b>\$ 4,211,847</b>

The separately submitted report that demonstrates compliance at a legal level of budgetary control is traceable to the Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual found in the Individual Fund Schedules section.

BUDGETARY COMPARISON SCHEDULES

**General Fund - Budget to GAAP Reconciliation**

For the Fiscal Year Ended June 30, 2024

(expressed in thousands)

**Sources/Inflows of Resources**

Actual amounts (budgetary basis) "Total Resources" from the Budgetary Comparison Schedule	\$	61,332,480
Differences - budget to GAAP:		
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:		
Transfers from other funds		(2,853,929)
Budgetary fund balance at the beginning of the biennium, as restated		(8,116,795)
Appropriated loan principal repayment		(164)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:		
Noncash commodities and electronic food stamp benefits		2,144,719
Revenues collected for other governments		144,350
Unanticipated receipts		4,719
Noncash and other revenues		191,489
Other		8,068
<b>Biennium total revenues</b>		<b>52,854,937</b>
Nonappropriated activity		196,336
<b>Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</b>	<b>\$</b>	<b>53,051,273</b>

**Uses/Outflows of Resources**

Actual amounts (budgetary basis) "Total Charges to Appropriations" from the Budgetary Comparison Schedule	\$	54,618,673
Differences - budget to GAAP:		
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:		
Appropriated transfers to other funds		(1,941,676)
Other transfers to other funds		(2,431,514)
Appropriated loan disbursements		(191)
The following items are not outflows of budgetary resources but are recorded as current expenditures for financial reporting purposes:		
Noncash commodities and electronic food stamp benefits		2,193,397
Distributions to other governments		144,350
Capital asset acquisition by other financing sources		81,824
Expenditures related to unanticipated receipts		4,719
Other		8,068
<b>Biennium total expenditures</b>		<b>52,677,650</b>
Nonappropriated activity		747,139
<b>Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds</b>	<b>\$</b>	<b>53,424,789</b>

State of Washington

BUDGETARY COMPARISON SCHEDULES

**Higher Education Special Revenue Fund**

For the Fiscal Year Ended June 30, 2024

(expressed in thousands)

	Original Budget 2023-2025 Biennium	Final Budget 2023-2025 Biennium	Actual 2023-2025 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 1,242,297	\$ 1,242,297	\$ 1,242,297	\$ —
<b>Resources</b>				
Taxes	2,878,172	2,985,011	1,401,752	(1,583,259)
Other contracts and grants	123	123	—	(123)
Charges for services	22,592	22,592	7	(22,585)
Investment income (loss)	5,325	5,325	210,237	204,912
Miscellaneous revenue	514	514	13,309	12,795
Transfers from other funds	27,906	27,906	264,645	236,739
<b>Total Resources</b>	<b>4,176,929</b>	<b>4,283,768</b>	<b>3,132,247</b>	<b>(1,151,521)</b>
<b>Charges To Appropriations</b>				
General government	4,356	4,456	4,278	178
Human services	438,015	445,316	180,565	264,751
Education	2,779,432	3,125,841	1,505,992	1,619,849
Transfers to other funds	23,147	23,147	279,657	(256,510)
<b>Total Charges To Appropriations</b>	<b>3,244,950</b>	<b>3,598,760</b>	<b>1,970,492</b>	<b>1,628,268</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>931,979</b>	<b>685,008</b>	<b>1,161,755</b>	<b>476,747</b>
<b>Reconciling Items</b>				
Noncash activity (net)	—	—	34,686	34,686
Nonappropriated fund balances	—	—	4,454,375	4,454,375
Changes in reserves (net)	—	—	(35,482)	(35,482)
<b>Total Reconciling Items</b>	<b>—</b>	<b>—</b>	<b>4,453,579</b>	<b>4,453,579</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 931,979</b>	<b>\$ 685,008</b>	<b>\$ 5,615,334</b>	<b>\$ 4,930,326</b>

BUDGETARY COMPARISON SCHEDULES

**Higher Education Special Revenue Fund - Budget to GAAP Reconciliation**

For the Fiscal Year Ended June 30, 2024

(expressed in thousands)

<b>Sources/Inflows of Resources</b>	
Actual amounts (budgetary basis) "Total Resources" from the Budgetary Comparison Schedule	\$ 3,132,247
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(264,645)
Budgetary fund balance at the beginning of the biennium, as restated	(1,242,297)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash revenues	33,545
Other	189,244
<b>Biennium total revenues</b>	<u>1,848,094</u>
Nonappropriated activity	<u>7,073,441</u>
<b>Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</b>	<u><u>\$ 8,921,535</u></u>
<b>Uses/Outflows of Resources</b>	
Actual amounts (budgetary basis) "Total Charges to Appropriations" from the Budgetary Comparison Schedule	\$ 1,970,492
Differences - budget to GAAP:	
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Appropriated transfers to other funds	(170,358)
Other transfers to other funds	(279,657)
Capital asset acquisition by other financing sources	2,417
<b>Biennium total expenditures</b>	<u>1,712,053</u>
Nonappropriated activity	<u>7,081,070</u>
<b>Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds</b>	<u><u>\$ 8,793,123</u></u>

BUDGETARY COMPARISON SCHEDULES

**Wildlife and Natural Resources Special Revenue Fund**

For the Fiscal Year Ended June 30, 2024

(expressed in thousands)

	Original Budget 2023-2025 Biennium	Final Budget 2023-2025 Biennium	Actual 2023-2025 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 3,026,296	\$ 3,026,296	\$ 3,026,296	\$ —
<b>Resources</b>				
Taxes	696,777	743,141	326,844	(416,297)
Licenses, permits, and fees	401,889	1,134,051	1,419,869	285,818
Other contracts and grants	11,336	11,344	2,764	(8,580)
Timber sales	184,378	148,918	54,458	(94,460)
Federal grants-in-aid	231,383	224,315	50,682	(173,633)
Charges for services	29,160	38,500	19,171	(19,329)
Investment income (loss)	33,478	16,291	17,473	1,182
Miscellaneous revenue	2,729,316	2,844,590	202,614	(2,641,976)
Transfers from other funds	99,167	135,883	746,338	610,455
<b>Total Resources</b>	<b>7,443,180</b>	<b>8,323,329</b>	<b>5,866,509</b>	<b>(2,456,820)</b>
<b>Charges To Appropriations</b>				
General government	159,554	3,407,006	43,182	3,363,824
Human services	63,698	105,996	8,046	97,950
Natural resources and recreation	1,620,429	1,693,125	508,727	1,184,398
Transportation	161,248	263,351	16,271	247,080
Education	18,261	19,498	6,907	12,591
Capital outlays	3,232,747	3,919,398	586,760	3,332,638
Transfers to other funds	68,007	74,403	966,892	(892,489)
<b>Total Charges To Appropriations</b>	<b>5,323,944</b>	<b>9,482,777</b>	<b>2,136,785</b>	<b>7,345,992</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>2,119,236</b>	<b>(1,159,448)</b>	<b>3,729,724</b>	<b>4,889,172</b>
<b>Reconciling Items</b>				
Noncash activity (net)	—	—	8,307	8,307
Nonappropriated fund balances	—	—	126,057	126,057
Changes in reserves (net)	—	—	206,006	206,006
<b>Total Reconciling Items</b>	<b>—</b>	<b>—</b>	<b>340,370</b>	<b>340,370</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 2,119,236</b>	<b>\$ (1,159,448)</b>	<b>\$ 4,070,094</b>	<b>\$ 5,229,542</b>

BUDGETARY COMPARISON SCHEDULES

**Wildlife and Natural Resources Special Revenue Fund - Budget to GAAP Reconciliation**

For the Fiscal Year Ended June 30, 2024

(expressed in thousands)

<b>Sources/Inflows of Resources</b>	
Actual amounts (budgetary basis) "Total Resources" from the Budgetary Comparison Schedule	\$ 5,866,509
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(746,338)
Budgetary fund balance at the beginning of the biennium, as restated	(3,026,296)
Appropriated loan principal repayment	(61,477)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Revenues collected for other governments	76
Noncash revenues	8,307
<b>Biennium total revenues</b>	<b>2,040,781</b>
Nonappropriated activity	143,332
<b>Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</b>	<b>\$ 2,184,113</b>
<b>Uses/Outflows of Resources</b>	
Actual amounts (budgetary basis) "Total Charges to Appropriations" from the Budgetary Comparison Schedule	\$ 2,136,785
Differences - budget to GAAP:	
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Appropriated transfers to other funds	(3,000)
Other transfers to other funds	(966,892)
Distributions to other governments	76
Appropriated loan disbursements	(269,876)
Capital asset acquisition by other financing sources	2,284
<b>Biennium total expenditures</b>	<b>899,377</b>
Nonappropriated activity	154,709
<b>Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds</b>	<b>\$ 1,054,086</b>

## BUDGETARY INFORMATION

### Notes to Required Supplementary Information

#### GENERAL BUDGETARY POLICIES AND PROCEDURES

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The Governor is required to submit a budget to the Legislature no later than December 20 of the year preceding odd-numbered year sessions of the Legislature.

The budget is a proposal for expenditures in the ensuing biennial period based upon anticipated revenues from the sources and rates existing by law at the time of submission of the budget. The Governor may additionally submit, as an appendix to the budget, a proposal for expenditures in the ensuing biennium from revenue sources derived from proposed changes in existing statutes.

The appropriated budget and any necessary supplemental budgets are legally required to be adopted through the passage of appropriation bills by the Legislature and approved by the Governor. Operating appropriations are generally made at the fund/account and agency level; however, in a few cases, appropriations are made at the fund/account and agency/program level. Operating appropriations cover either the entire biennium or a single fiscal year in the biennium. Capital appropriations are biennial and are generally made at the fund/account, agency, and project level.

The legal level of budgetary control is at the fund/account, agency, and appropriation level, with administrative controls established at lower levels of detail in certain instances. The accompanying budgetary schedule is not presented at the legal level of budgetary control. This is due to the large number of appropriations within individual agencies that would make such a presentation in the accompanying financial schedule extremely cumbersome. Section 2400.121 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting Standards provides for the preparation of a separate report in these extreme cases.

For the state of Washington, a separate report has been prepared for the 2023-2025 biennium to illustrate legal budgetary compliance. Appropriated budget versus actual expenditures and estimated versus actual revenues and other financing sources (uses) for appropriated funds/accounts at agency and appropriation level are presented in the Budget-to-Actual Detail Report for governmental funds. The report is available online at Washington State Budget to Actual Detail Report.

Legislative appropriations are strict legal limits on expenditures; over-expenditures are prohibited. All appropriated and certain nonappropriated funds/accounts are further controlled by the executive branch through the allotment process. This process allocates the expenditure plan into monthly allotments by program, source of funds, and object of expenditure. State law does not preclude the over-expenditure of allotments.

Proprietary funds/accounts can earn revenues and incur expenses (i.e., depreciation or cost of goods sold) not covered by the allotment process. Budget estimates are generally made outside the allotment process according to prepared business plans. These proprietary fund/account business plan estimates are adjusted only at the beginning of each fiscal year.

Additional fiscal control is exercised through various means. The Office of Financial Management is authorized to estimate revenue and make expenditure allotments based on availability of unanticipated receipts, mainly federal government grant increases made during a fiscal year.

Operating encumbrances lapse at the end of the applicable appropriation. Capital outlay encumbrances lapse at the end of the biennium unless reappropriated by the Legislature in the ensuing biennium. Encumbrances outstanding against continuing appropriations at fiscal year-end are reported as restricted, committed, or assigned fund balance.

#### **Budgetary Reporting vs. GAAP Reporting**

Governmental funds are budgeted materially in conformance with generally accepted accounting principles.

However, the presentation in the accompanying budgetary schedules is different in certain respects from the corresponding Statements of Revenues, Expenditures, and Changes in Fund Balance (governmental operating statement).

In the accompanying budgetary schedules, budget and actual expenditures are reported only for appropriated activities. Expenditures are classified based on whether the appropriation is from the operating or capital budget. Expenditures funded by operating budget appropriations are reported as current expenditures classified by the function of the agency receiving the appropriation. Expenditures funded by capital budget appropriations are reported as capital outlays.



However, in the governmental operating statements, all governmental funds are included and expenditures are classified according to what was actually purchased. Capital outlays are capital asset acquisitions such as land, buildings, and equipment. Debt service expenditures are principal and interest payments. Current expenditures are all other governmental fund expenditures classified based on the function of the agency making the expenditures.

Certain governmental activities are excluded from the budgetary schedules because they are not appropriated. These include activities designated as nonappropriated by the Legislature. Nonappropriated activities can represent a portion of a fund such as the Higher Education Special Revenue Fund or all of a fund such as the Higher Education Endowment and Tobacco Settlement Securitization Bond Debt Service Funds. Additionally, certain items including federal surplus food commodities, electronic food stamp benefits, and resources collected and distributed to other governments are also excluded because they are not appropriated.

Further, certain expenditures are appropriated as operating transfers. These transfers are reported as operating transfers on the budgetary schedules and as expenditures on the governmental operating statements.

In the General Fund, Budgetary Fund Balance equals restricted fund balance reduced by a portion that is not available for budgeting, committed, and unassigned fund balances as reported on the Governmental Funds Balance Sheet. In the Higher Education Special Revenue Fund, Budgetary Fund Balance equals the sum of restricted and committed fund balance as reported on the Governmental Funds Balance Sheet. In all other funds except Wildlife and Natural Resources, Budgetary Fund Balance equals total fund balance less nonspendable fund balance as reported on the Governmental Funds Balance Sheet. The Budgetary Fund Balance in the Wildlife and Natural Resources fund is further reduced by a portion of restricted fund balance that is not available for budgeting.

State of Washington

PENSION PLAN INFORMATION  
SINGLE EMPLOYER PLANS

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Washington State Patrol Retirement System - Plan 1/2**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
<b>Total Pension Liability</b>			
Service cost	\$ 23,889	\$ 23,826	\$ 23,462
Interest	116,102	109,690	105,943
Changes of benefit terms	3,100	—	—
Differences between expected and actual experience	(11,163)	27,795	(2,368)
Changes of assumptions	—	98,031	—
Benefit payments, including refunds of member contributions	(85,322)	(80,893)	(72,786)
<b>Net Change in Total Pension Liability</b>	<b>46,606</b>	<b>178,449</b>	<b>54,251</b>
<b>Total Pension Liability--Beginning</b>	<b>1,676,648</b>	<b>1,498,199</b>	<b>1,443,948</b>
<b>Total Pension Liability--Ending</b>	<b>\$ 1,723,254</b>	<b>\$ 1,676,648</b>	<b>\$ 1,498,199</b>
<b>Plan Fiduciary Net Position</b>			
Contributions--employer	\$ 20,862	\$ 19,284	\$ 20,882
Contributions--employee	11,160	11,872	12,189
Net Investment Income	118,180	3,811	429,171
Benefit payments, including refunds of member contributions	(85,322)	(80,893)	(72,786)
Administrative expense	(30)	(49)	(123)
Other	479	696	491
<b>Net Change in Plan Fiduciary Net Position</b>	<b>65,329</b>	<b>(45,279)</b>	<b>389,824</b>
<b>Plan Fiduciary Net Position--Beginning</b>	<b>1,729,585</b>	<b>1,774,864</b>	<b>1,385,040</b>
<b>Plan Fiduciary Net Position--Ending</b>	<b>\$ 1,794,914</b>	<b>\$ 1,729,585</b>	<b>\$ 1,774,864</b>
<b>State's Net Pension Liability/(Asset)--Ending</b>	<b>\$ (71,660)</b>	<b>\$ (52,937)</b>	<b>\$ (276,665)</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	<b>104.16 %</b>	<b>103.16 %</b>	<b>118.47 %</b>
<b>Covered Payroll</b>	<b>\$ 118,057</b>	<b>\$ 109,751</b>	<b>\$ 118,448</b>
<b>State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	<b>-60.70 %</b>	<b>-48.23 %</b>	<b>-233.58 %</b>

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary.

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	23,091	\$ 22,671	\$ 21,083	\$ 18,474	\$ 16,534	\$ 16,633	\$ 18,041
	100,877	96,629	94,569	90,560	83,373	80,037	75,249
	2,400	—	—	4,830	1,947	2,258	—
	11,919	4,254	13,974	23,702	(10,431)	8,883	—
	581	—	(24,367)	20,921	2	17	—
	(68,838)	(64,370)	(59,634)	(56,821)	(54,159)	(50,075)	(47,510)
	70,030	59,184	45,625	101,666	37,266	57,753	45,780
	1,373,918	1,314,734	1,269,109	1,167,443	1,130,177	1,072,424	1,026,644
\$	1,443,948	\$ 1,373,918	\$ 1,314,734	\$ 1,269,109	\$ 1,167,443	\$ 1,130,177	\$ 1,072,424
\$	19,897	\$ 14,700	\$ 14,203	\$ 7,587	\$ 7,044	\$ 6,679	\$ 6,587
	10,630	10,744	9,922	10,454	8,895	6,323	6,555
	60,358	111,123	113,597	151,021	25,352	49,046	176,856
	(68,838)	(64,370)	(59,634)	(56,821)	(54,159)	(50,075)	(47,510)
	(96)	(131)	(131)	(53)	(60)	(67)	(84)
	808	769	650	524	429	293	509
	22,759	72,835	78,607	112,712	(12,499)	12,199	142,913
	1,362,281	1,289,446	1,210,839	1,098,127	1,110,626	1,098,427	955,514
\$	1,385,040	\$ 1,362,281	\$ 1,289,446	\$ 1,210,839	\$ 1,098,127	\$ 1,110,626	\$ 1,098,427
\$	58,908	\$ 11,637	\$ 25,288	\$ 58,270	\$ 69,316	\$ 19,551	\$ (26,003)
	95.92 %	99.15 %	98.08 %	95.41 %	94.06 %	98.27 %	102.42 %
\$	113,704	\$ 111,612	\$ 109,243	\$ 93,053	\$ 86,660	\$ 84,388	\$ 85,046
	51.81 %	10.43 %	23.15 %	62.62 %	79.99 %	23.17 %	-30.58 %

PENSION PLAN INFORMATION

Single Employer Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Judicial Retirement System**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
<b>Total Pension Liability</b>			
Service cost	\$ —	\$ —	\$ —
Interest	2,007	1,447	1,621
Changes of benefit terms	—	—	—
Differences between expected and actual experience	(505)	1,942	1,237
Changes in assumptions	(444)	(6,860)	(1,931)
Benefit payments, including refunds of employee contributions	(6,622)	(7,053)	(7,553)
<b>Net Change in Total Pension Liability</b>	<b>(5,564)</b>	<b>(10,524)</b>	<b>(6,626)</b>
<b>Total Pension Liability--Beginning</b>	<b>59,969</b>	<b>70,493</b>	<b>77,119</b>
<b>Total Pension Liability--Ending</b>	<b>\$ 54,405</b>	<b>\$ 59,969</b>	<b>\$ 70,493</b>
<b>Plan Fiduciary Net Position</b>			
Contributions--employer	\$ 6,700	\$ 7,100	\$ 7,600
Contributions--employee	—	—	—
Net investment income	220	49	79
Benefit payments, including refunds of employee contributions	(6,622)	(7,053)	(7,553)
Administrative expense	—	(4)	—
<b>Net Change in Plan Fiduciary Net Position</b>	<b>298</b>	<b>92</b>	<b>126</b>
<b>Plan Fiduciary Net Position--Beginning</b>	<b>8,712</b>	<b>8,620</b>	<b>8,494</b>
<b>Plan Fiduciary Net Position--Ending</b>	<b>\$ 9,010</b>	<b>\$ 8,712</b>	<b>\$ 8,620</b>
<b>State's Net Pension Liability/(Asset)--Ending</b>	<b>\$ 45,395</b>	<b>\$ 51,257</b>	<b>\$ 61,873</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	<b>16.56 %</b>	<b>14.53 %</b>	<b>12.23 %</b>
<b>Covered Payroll <sup>(1)</sup></b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll <sup>(1)</sup></b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

1. Covered payroll is not applicable because there are no active plan employees.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	2,634	3,078	3,200	2,874	3,704	4,382	4,319
	—	—	—	—	—	—	—
	(447)	(1,793)	(2,844)	1,047	20	1,590	—
	3,675	2,372	(2,063)	(6,329)	8,737	4,335	—
	(7,921)	(7,958)	(8,325)	(8,723)	(9,131)	(9,336)	(9,480)
	(2,059)	(4,301)	(10,032)	(11,131)	3,330	971	(5,161)
	79,178	83,479	93,511	104,642	101,312	100,341	105,502
\$	77,119	\$ 79,178	\$ 83,479	\$ 93,511	\$ 104,642	\$ 101,312	\$ 100,341
\$	7,800	\$ 8,400	\$ 8,700	\$ 9,300	\$ 9,500	\$ 10,600	\$ 10,600
	—	—	—	—	—	—	—
	155	166	80	45	74	38	25
	(7,921)	(7,958)	(8,325)	(8,723)	(9,131)	(9,336)	(9,480)
	—	—	—	—	(1)	—	—
	34	608	455	622	442	1,302	1,145
	8,460	7,852	7,397	6,775	6,333	5,031	3,886
\$	8,494	\$ 8,460	\$ 7,852	\$ 7,397	\$ 6,775	\$ 6,333	\$ 5,031
\$	68,625	\$ 70,718	\$ 75,627	\$ 86,114	\$ 97,867	\$ 94,979	\$ 95,310
	11.01 %	10.68 %	9.41 %	7.91 %	6.47 %	6.25 %	5.01 %
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A

PENSION PLAN INFORMATION

Single Employer Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Judges' Retirement Fund**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
<b>Total Pension Liability</b>			
Service cost	\$ —	\$ —	\$ —
Interest	40	28	40
Changes of benefit terms	—	—	—
Differences between expected and actual experience	113	156	(322)
Changes of assumptions	(6)	(93)	4
Benefit payments, including refunds of member contributions	(229)	(247)	(257)
<b>Net Change in Total Pension Liability</b>	<b>(82)</b>	<b>(156)</b>	<b>(535)</b>
<b>Total Pension Liability--Beginning</b>	<b>1,248</b>	<b>1,404</b>	<b>1,939</b>
<b>Total Pension Liability--Ending</b>	<b>\$ 1,166</b>	<b>\$ 1,248</b>	<b>\$ 1,404</b>
<b>Plan Fiduciary Net Position</b>			
Contributions--state	\$ 300	\$ 300	\$ 400
Contributions--member	—	—	—
Net investment income	32	6	11
Benefit payments, including refunds of member contributions	(229)	(247)	(257)
Administrative expense	—	—	—
<b>Net Change in Plan Fiduciary Net Position</b>	<b>103</b>	<b>59</b>	<b>154</b>
<b>Plan Fiduciary Net Position--Beginning</b>	<b>1,340</b>	<b>1,281</b>	<b>1,127</b>
<b>Plan Fiduciary Net Position--Ending</b>	<b>\$ 1,443</b>	<b>\$ 1,340</b>	<b>\$ 1,281</b>
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	<b>\$ (277)</b>	<b>\$ (92)</b>	<b>\$ 123</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	<b>123.76 %</b>	<b>107.37 %</b>	<b>91.24 %</b>
<b>Covered Payroll <sup>(1)</sup></b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll <sup>(1)</sup></b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

1. Covered payroll is not applicable because there are no active plan employees.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	80	89	95	88	116	138	137
	—	—	—	—	—	—	—
	(315)	161	(39)	194	123	182	—
	12	50	(43)	(129)	181	95	—
	(265)	(338)	(396)	(402)	(440)	(444)	(444)
	(488)	(38)	(383)	(249)	(20)	(29)	(307)
	2,427	2,465	2,848	3,097	3,117	3,146	3,453
\$	1,939	\$ 2,427	\$ 2,465	\$ 2,848	\$ 3,097	\$ 3,117	\$ 3,146
\$	400	\$ 500	\$ 500	\$ 499	\$ 501	\$ —	\$ —
	—	—	—	—	—	—	—
	18	17	8	4	6	4	7
	(265)	(338)	(396)	(402)	(440)	(444)	(444)
	—	—	—	—	—	—	—
	153	179	112	101	67	(440)	(437)
	974	795	683	582	515	955	1,392
\$	1,127	\$ 974	\$ 795	\$ 683	\$ 582	\$ 515	\$ 955
\$	812	\$ 1,453	\$ 1,670	\$ 2,165	\$ 2,515	\$ 2,602	\$ 2,191
	58.12 %	40.13 %	32.25 %	23.98 %	18.79 %	16.52 %	30.36 %
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A

PENSION PLAN INFORMATION

Single Employer Plans

**Schedule of Contributions**

**Washington State Patrol Retirement System - Plan 1/2**

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 30,912	\$ 22,701	\$ 8,211	\$ 127,580	17.79 %
2023	21,918	20,862	1,056	118,057	17.67 %
2022	20,271	19,284	987	109,751	17.57 %
2021	26,401	20,882	5,519	118,448	17.63 %
2020	25,167	19,897	5,270	113,704	17.50 %
2019	17,020	14,700	2,320	111,612	13.17 %
2018	16,648	14,203	2,445	109,243	13.00 %
2017	8,179	7,587	592	93,053	8.15 %
2016	7,618	7,044	574	86,660	8.13 %
2015	6,810	6,679	131	84,388	7.91 %

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Schedule of Contributions**

**Judicial Retirement System**

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 6,279	\$ 6,300	\$ (21)	—	N/A
2023	6,457	6,700	(243)	—	N/A
2022	6,923	7,100	(177)	—	N/A
2021	7,505	7,600	(95)	—	N/A
2020	7,643	7,800	(157)	—	N/A
2019	7,914	8,400	(486)	—	N/A
2018	8,317	8,700	(383)	—	N/A
2017	8,761	9,300	(539)	—	N/A
2016	8,999	9,500	(501)	—	N/A
2015	9,132	10,600	(1,468)	—	N/A

N/A indicates data not applicable. There are no active members.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary



PENSION PLAN INFORMATION

Single Employer Plans

**Schedule of Contributions**

**Judges' Retirement Fund**

Last Ten Fiscal Years

*(expressed in thousands)*

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 221	\$ 300	\$ (79)	—	N/A
2023	246	300	(54)	—	N/A
2022	257	300	(43)	—	N/A
2021	257	400	(143)	—	N/A
2020	328	400	(72)	—	N/A
2019	395	500	(105)	—	N/A
2018	395	500	(105)	—	N/A
2017	439	499	(60)	—	N/A
2016	444	501	(57)	—	N/A
2015	539	—	539	—	N/A

N/A indicates data not applicable. There are no active members.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Public Employees' Retirement System (PERS) Plan 1**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
State PERS Plan 1 employers' proportion of the net pension liability/(asset)	42.67 %	42.18 %	43.35 %
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 973,940	\$ 1,174,475	\$ 529,443
Covered payroll of employees participating in PERS Plan 1	\$ 21,793	\$ 26,772	\$ 35,118
Covered payroll of employees participating in PERS Plan 2/3	7,031,759	6,359,603	6,151,714
Covered payroll of employees participating in PSERS Plan 2	512,586	443,145	450,362
<b>Covered Payroll</b>	<b>\$ 7,566,138</b>	<b>\$ 6,829,520</b>	<b>\$ 6,637,194</b>
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	12.87 %	17.20 %	7.98 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	80.16 %	76.56 %	88.74 %

Note: Figures may not total due to rounding.

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Public Employees' Retirement System (PERS) Plan 2/3**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
State PERS Plan 2/3 employers' proportion of the net pension liability/(asset)	51.11 %	50.99 %	51.25 %
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ (2,095,022)	\$ (1,891,211)	\$ (5,105,303)
State PERS Plan 2/3 employers' covered payroll	\$ 7,031,759	\$ 6,359,603	\$ 6,151,714
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-29.79 %	-29.74 %	-82.99 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	107.02%	106.73%	120.29 %

State of Washington

2020	2019	2018	2017	2016	2015	2014
42.07 %	41.80 %	41.97 %	41.88 %	41.99 %	41.57 %	42.37 %
\$ 1,485,148	\$ 1,607,475	\$ 1,874,226	\$ 1,987,268	\$ 2,255,244	\$ 2,174,623	\$ 2,134,189
\$ 43,909	\$ 54,779	\$ 69,330	\$ 85,341	\$ 103,235	\$ 120,686	\$ 143,836
5,902,886	5,469,217	5,237,495	4,928,806	4,648,843	4,363,171	4,215,934
384,394	321,991	198,511	175,395	155,768	140,977	130,172
\$ 6,331,190	\$ 5,845,987	\$ 5,505,336	\$ 5,189,542	\$ 4,907,846	\$ 4,624,834	\$ 4,489,942
23.46 %	27.50 %	34.04 %	38.29 %	45.95 %	47.02 %	47.53 %
68.64 %	67.12 %	63.22 %	61.24 %	57.03 %	59.10 %	61.19 %

2020	2019	2018	2017	2016	2015	2014
50.58 %	50.50 %	50.41 %	50.20 %	49.72 %	49.10 %	49.27 %
\$ 646,953	\$ 490,544	\$ 860,776	\$ 1,744,067	\$ 2,503,313	\$ 1,754,418	\$ 995,856
\$ 5,902,886	\$ 5,469,217	\$ 5,237,495	\$ 4,928,806	\$ 4,648,843	\$ 4,363,171	\$ 4,215,934
10.96 %	8.97 %	16.43 %	35.39 %	53.85 %	40.21 %	23.62 %
97.22 %	97.77 %	95.77 %	90.97 %	85.82 %	89.20 %	93.29 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Teachers' Retirement System (TRS) Plan 1**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
State TRS Plan 1 employers' proportion of the net pension liability/(asset)	1.44 %	1.31 %	1.31 %
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 18,297	\$ 24,942	\$ 8,798
Covered payroll of employees participating in TRS Plan 1	\$ 691	\$ 713	\$ 1,330
Covered payroll of employees participating in TRS Plan 2/3	111,662	101,014	95,486
<b>Covered Payroll</b>	<b>\$ 112,353</b>	<b>\$ 101,728</b>	<b>\$ 96,817</b>
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	16.28 %	24.52 %	9.09 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	85.09 %	78.24 %	91.42 %

Note: Figures may not total due to rounding.

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Teachers' Retirement System (TRS) Plan 2/3**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
State TRS Plan 2/3 employers' proportion of the net pension liability/(asset)	1.42 %	1.31 %	1.28 %
State TRS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ (1,748)	\$ (2,577)	\$ (35,165)
State TRS Plan 2/3 employers' covered payroll	\$ 111,662	\$ 101,014	\$ 95,486
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-1.57 %	-2.55 %	-36.83 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	100.49 %	100.86 %	113.72 %

State of Washington

	2020		2019		2018		2017		2016		2015		2014
	1.18 %		1.09 %		1.10 %		1.03 %		0.97 %		0.86 %		0.78 %
\$	28,507	\$	27,102	\$	32,177	\$	31,172	\$	33,026	\$	27,186	\$	22,924
\$	1,431	\$	1,557	\$	1,893	\$	2,475	\$	5,735	\$	3,913	\$	4,611
	83,176		43,082		61,292		52,534		41,803		33,705		25,673
\$	84,606	\$	44,639	\$	63,185	\$	55,009	\$	47,538	\$	37,618	\$	30,284
	33.69 %		60.71 %		50.93 %		56.67 %		69.47 %		72.27 %		75.70 %
	70.55 %		70.37 %		66.52 %		65.58 %		62.07 %		65.70 %		68.77 %

	2020		2019		2018		2017		2016		2015		2014
	1.16 %		1.06 %		1.06 %		0.96 %		0.87 %		0.72 %		0.59 %
\$	17,767	\$	6,389	\$	4,757	\$	8,873	\$	11,896	\$	6,107	\$	1,913
\$	83,176	\$	43,082	\$	61,292	\$	52,534	\$	41,803	\$	33,705	\$	25,673
	21.36 %		14.83 %		7.76 %		16.89 %		28.46 %		18.12 %		7.45 %
	91.72 %		96.36 %		96.88 %		93.14 %		88.72 %		92.48 %		96.81 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Public Safety Employees' Retirement System (PSERS) Plan 2**

Last Ten Measurement Years

*(expressed in thousands)*

	2023	2022	2021
State PSERS Plan 2 employers' proportion of the net pension liability/(asset)	65.93 %	65.55 %	66.58 %
State PSERS Plan 2 employers' proportionate share of the net pension liability / (asset)	\$ (69,916)	\$ (46,868)	\$ (152,955)
State PSERS Plan 2 employers' covered payroll	\$ 512,586	\$ 443,145	\$ 450,362
State PSERS Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-13.64 %	-10.58 %	-33.96 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	107.90 %	105.96 %	123.67 %

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 1**

Last Ten Measurement Years

*(expressed in thousands)*

	2023	2022	2021
State's nonemployer proportion of the net pension liability/(asset)	87.12 %	87.12 %	87.12 %
State as nonemployer contributing entity proportionate share of the net pension liability/(asset)	\$ (2,585,743)	\$ (2,499,136)	\$ (2,984,350)
Plan fiduciary net position as a percentage of the total pension liability/(asset)	175.99 %	169.62 %	187.45 %

State of Washington

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2020	2019	2018	2017	2016	2015	2014
62.26 %	54.61 %	50.48 %	49.14 %	47.97 %	47.93 %	48.26 %
\$ (8,567)	\$ (7,101)	\$ 625	\$ 9,628	\$ 20,386	\$ 8,748	\$ (6,988)
\$ 384,394	\$ 321,991	\$ 198,511	\$ 175,395	\$ 155,768	\$ 140,977	\$ 130,172
-2.23 %	-2.21 %	0.32 %	5.49 %	13.09 %	6.21 %	-5.37 %
101.68 %	101.85 %	99.79 %	96.26 %	90.41 %	95.08 %	105.01 %

2020	2019	2018	2017	2016	2015	2014
87.12 %	87.12 %	87.12 %	87.12 %	87.12 %	87.12 %	87.12 %
\$ (1,645,269)	\$ (1,722,024)	\$ (1,581,665)	\$ (1,321,802)	\$ (897,585)	\$ (1,049,988)	\$ (1,056,583)
146.88 %	148.78 %	144.42 %	135.96 %	123.74 %	127.36 %	126.91 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability  
Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 2**

Last Ten Measurement Years

(expressed in thousands)

	2023	2022	2021
State LEOFF Plan 2 employers' proportion of the net pension liability/(asset)	0.72 %	0.75 %	0.80 %
State as nonemployer contributing entity proportion of the net pension liability/(asset)	38.97 %	39.31 %	39.21 %
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset)	\$ (17,374)	\$ (20,285)	\$ (46,684)
State as nonemployer contributing entity total proportionate share of the net pension liability/(asset)	(934,779)	(1,068,387)	(2,277,698)
<b>Total</b>	<b>\$ (952,153)</b>	<b>\$ (1,088,673)</b>	<b>\$ (2,324,381)</b>
State LEOFF Plan 2 employers' covered payroll	\$ 25,723	\$ 23,244	\$ 22,917
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-67.54 %	-87.27 %	-203.70 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	113.17 %	116.09 %	142.00 %

Note: Figures may not total due to rounding.



State of Washington

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2020	2019	2018	2017	2016	2015	2014
0.88 %	0.90 %	0.87 %	0.85 %	0.88 %	0.83 %	0.84 %
39.00 %	39.57 %	39.30 %	39.35 %	39.46 %	39.80 %	39.52 %
\$ (17,948)	\$ (20,782)	\$ (17,707)	\$ (11,823)	\$ (5,113)	\$ (8,580)	\$ (11,164)
(795,604)	(916,765)	(797,902)	(545,988)	(229,538)	(409,091)	(524,419)
\$ (813,552)	\$ (937,547)	\$ (815,609)	\$ (557,811)	\$ (234,651)	\$ (417,671)	\$ (535,583)
\$ 25,410	\$ 23,388	\$ 21,892	\$ 20,396	\$ 19,828	\$ 18,744	\$ 18,259
-70.63 %	-88.86 %	-80.88 %	-57.97 %	-25.79 %	-45.77 %	-61.14 %
115.83 %	119.43 %	118.50 %	113.36 %	106.04 %	111.67 %	116.75 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of Contributions**

**Public Employees' Retirement System (PERS) Plan 1**

Fiscal Year Ended June 30

(dollars in thousands)

	2024	2023	2022
Contractually required contributions	\$ 260,642	\$ 290,737	\$ 258,512
Employer contributions related to covered payroll of employees participating in PERS Plan 1	\$ 1,612	\$ 2,197	\$ 2,779
Employer UAAL contributions related to covered payroll of employees participating in PERS Plan 2/3 and PSERS Plan 2	259,030	288,540	255,733
Contributions in relation to the actuarially determined contributions	260,642	290,737	258,512
<b>Contribution Deficiency (Excess)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Covered payroll of employees participating in PERS Plan 1	\$ 17,225	\$ 21,793	\$ 26,772
Covered payroll of employees participating in PERS Plan 2/3	7,778,418	7,031,759	6,359,603
Covered payroll of employees participating in PSERS Plan 2	632,896	512,586	443,145
<b>Covered Payroll</b>	<b>\$ 8,428,539</b>	<b>\$ 7,566,138</b>	<b>\$ 6,829,520</b>
Contributions as a percentage of covered payroll	3.09 %	3.84 %	3.79 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

**Schedule of Contributions**

**Public Employees' Retirement System (PERS) Plan 2/3**

Fiscal Year Ended June 30

(dollars in thousands)

	2024	2023	2022
Contractually required contributions	\$ 512,515	\$ 449,410	\$ 409,661
Contributions in relation to the contractually required contributions	512,515	449,410	409,661
<b>Contribution Deficiency (Excess)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Covered Payroll</b>	<b>\$ 7,778,418</b>	<b>\$ 7,031,759</b>	<b>\$ 6,359,603</b>
Contributions as a percentage of covered payroll	6.59 %	6.39 %	6.44 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

State of Washington

	2021	2020	2019	2018	2017	2016	2015
\$	322,931	\$ 304,870	\$ 299,745	\$ 280,513	\$ 251,924	\$ 238,158	\$ 191,618
\$	4,562	\$ 5,665	\$ 7,092	\$ 8,769	\$ 9,537	\$ 11,385	\$ 11,072
	318,369	299,205	292,653	271,744	242,387	226,773	180,546
	322,931	304,870	299,745	280,513	251,924	238,158	191,618
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	35,118	\$ 43,909	\$ 54,779	\$ 69,330	\$ 85,341	\$ 103,235	\$ 120,686
	6,151,714	5,902,886	5,469,217	5,237,495	4,928,806	4,648,843	4,363,171
	450,362	384,394	321,991	198,511	175,395	155,768	140,977
\$	6,637,194	\$ 6,331,189	\$ 5,845,987	\$ 5,505,336	\$ 5,189,542	\$ 4,907,846	\$ 4,624,834
	4.87 %	4.82 %	5.13 %	5.10 %	4.85 %	4.85 %	4.14 %

	2021	2020	2019	2018	2017	2016	2015
\$	485,475	\$ 466,005	\$ 412,466	\$ 389,001	\$ 306,591	\$ 287,049	\$ 219,395
	485,475	466,005	412,466	389,001	306,591	287,049	219,395
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	6,151,714	\$ 5,902,886	\$ 5,469,217	\$ 5,237,495	\$ 4,928,806	\$ 4,648,843	\$ 4,363,171
	7.89 %	7.89 %	7.54 %	7.43 %	6.22 %	6.17 %	5.03 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of Contributions**

**Teachers' Retirement System (TRS) Plan 1**

Fiscal Year Ended June 30

(dollars in thousands)

	2024	2023	2022
Contractually required contributions	\$ 3,187	\$ 7,797	\$ 6,730
Employer contributions related to covered payroll of employees participating in TRS Plan 1	\$ 62	\$ 110	\$ 104
Employer UAAL contributions related to covered payroll of employees participating in TRS Plan 2/3	3,125	7,687	6,626
Contributions in relation to the actuarially determined contributions	3,187	7,797	6,730
<b>Contribution Deficiency (Excess)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Covered payroll of employees participating in TRS Plan 1	\$ 538	\$ 691	\$ 713
Covered payroll of employees participating in TRS Plan 2/3	128,169	111,662	101,014
<b>Covered Payroll</b>	<b>\$ 128,707</b>	<b>\$ 112,353</b>	<b>\$ 101,727</b>
Contributions as a percentage of covered payroll	2.48 %	6.94 %	6.62 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

**Schedule of Contributions**

**Teachers' Retirement System (TRS) Plan 2/3**

Fiscal Year Ended June 30

(dollars in thousands)

	2024	2023	2022
Contractually required contributions	\$ 11,600	\$ 9,633	\$ 8,377
Contributions in relation to the contractually required contributions	11,600	9,633	8,377
<b>Contribution Deficiency (Excess)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Covered Payroll</b>	<b>\$ 128,169</b>	<b>\$ 111,662</b>	<b>\$ 101,014</b>
Contributions as a percentage of covered payroll	9.05 %	8.63 %	8.29 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

State of Washington

	2021	2020	2019	2018	2017	2016	2015
\$	7,182	\$ 6,215	\$ 5,436	\$ 4,582	\$ 3,608	\$ 2,940	\$ 1,920
\$	176	\$ 225	\$ 241	\$ 272	\$ 326	\$ 369	\$ 388
	7,006	5,990	5,195	4,310	3,282	2,571	1,532
	7,182	6,215	5,436	4,582	3,608	2,940	1,920
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	1,330	\$ 1,431	\$ 1,557	\$ 1,893	\$ 2,475	\$ 5,735	\$ 3,913
	95,486	83,176	43,082	61,292	52,534	41,803	33,705
\$	96,816	\$ 84,607	\$ 44,639	\$ 63,185	\$ 55,009	\$ 47,538	\$ 37,618
	7.42 %	7.35 %	12.18 %	7.25 %	6.56 %	6.18 %	5.10 %

	2021	2020	2019	2018	2017	2016	2015
\$	7,742	\$ 6,730	\$ 5,542	\$ 4,699	\$ 3,542	\$ 2,827	\$ 1,924
	7,742	6,730	5,542	4,699	3,542	2,827	1,924
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	95,486	\$ 83,176	\$ 43,082	\$ 61,292	\$ 52,534	\$ 41,803	\$ 33,705
	8.11 %	8.09 %	12.86 %	7.67 %	6.74 %	6.76 %	5.71 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of Contributions**

**Public Safety Employees' Retirement System (PSERS) Plan 2**

Fiscal Year Ended June 30

(dollars in thousands)

	2024	2023	2022
Contractually required contributions	\$ 42,767	\$ 33,198	\$ 29,000
Contributions in relation to the contractually required contributions	42,767	33,198	29,000
<b>Contribution Deficiency (Excess)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Covered Payroll</b>	<b>\$ 632,896</b>	<b>\$ 512,586</b>	<b>\$ 443,145</b>
Contributions as a percentage of covered payroll	6.76 %	6.48 %	6.54 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

**Schedule of Contributions**

**Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 2**

Fiscal Year Ended June 30

(dollars in thousands)

	2024	2023	2022
Contractually required contributions	\$ 1,850	\$ 1,635	\$ 1,545
Contributions in relation to the contractually required contributions	1,850	1,635	1,545
<b>Contribution Deficiency (Excess)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Covered Payroll</b>	<b>\$ 29,034</b>	<b>\$ 25,723</b>	<b>\$ 23,244</b>
Contributions as a percentage of covered payroll	6.37 %	6.36 %	6.65 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

State of Washington

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2021		2020		2019		2018		2017		2016		2015	
\$	32,495	\$	27,498	\$	17,602	\$	13,330	\$	11,465	\$	10,233	\$	8,932
	32,495		27,498		17,602		13,330		11,465		10,233		8,932
\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
\$	450,362	\$	384,394	\$	321,991	\$	198,511	\$	175,395	\$	155,768	\$	140,977
	7.22 %		7.15 %		5.47 %		6.72 %		6.54 %		6.57 %		6.34 %

2021		2020		2019		2018		2017		2016		2015	
\$	1,602	\$	1,721	\$	1,654	\$	1,512	\$	1,346	\$	1,345	\$	1,224
	1,602		1,721		1,654		1,512		1,346		1,345		1,224
\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
\$	22,917	\$	25,410	\$	23,388	\$	21,892	\$	20,396	\$	19,828	\$	18,744
	6.99 %		6.77 %		7.07 %		6.91 %		6.60 %		6.78 %		6.53 %

**PENSION PLAN INFORMATION**  
**Notes to Required Supplementary Information**

**Methods and assumptions used in calculations of Actuarially Determined Contributions for PERS, TRS, PSERS, LEOFF, and WSPRS.** The Office of the State Actuary (OSA) calculates the Actuarially Determined Contributions (ADC) based on the results of an actuarial valuation consistent with the state's funding policy defined under chapter 41.45 of the Revised Code of Washington (RCW). Consistent with the state's contribution rate adoption process, the results of an actuarial valuation with an odd-numbered year valuation date determine the ADC for the biennium that ensues two years later. The actuarial valuation with a June 30, 2021, valuation date, completed in the fall of 2022, plus any supplemental contribution rates from the preceding legislative sessions, determines the ADC for the period beginning July 1, 2023, and ending June 30, 2025.

**Methods and assumptions used in calculations of the ADC for the Judicial Retirement System and the Judges Retirement Fund.** The OSA calculates the ADC based on the results of an actuarial valuation, and sets the ADC equal to the expected benefit payments from the plan. Consistent with the state's funding policy defined under RCW 2.10.90 and 2.12.60, the Legislature makes biennial appropriations in order to ensure the funds are solvent to make the necessary benefit payments.

**Additional consideration on ADC for all plans.** OSA calculates the ADC consistent with the methods described above. Adopted contribution rates may be different pending the actions of the governing bodies.

**Contractually Required Contributions for PERS, TRS, PSERS, and LEOFF.** For cost-sharing plans, OSA calculates the Contractually Required Contributions (CRC) using the same assumptions and methods as the ADC except the CRC reflects the adopted contribution rates for the time period shown, which may differ from the contribution rates produced for the ADC.

The Department of Retirement Systems prepares a stand-alone financial report that is compliant with GAAP reporting. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, PO Box 48380, Olympia, WA 98504-8380 or online at: [DRS Annual Financial Reports](#).



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PENSION PLAN INFORMATION

Plans Administered by the State Board for Volunteer Firefighters and Reserve Officers

**Schedule of Contributions  
Volunteer Firefighters' Relief and Pension Fund**

Last Ten Fiscal Years  
(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)
2024	\$ 973	\$ 15,465	\$ (14,492)
2023	969	4,758	(3,789)
2022	1,010	7,450	(6,440)
2021	909	8,470	(7,561)
2020	900	8,967	(8,067)
2019	926	8,436	(7,510)
2018	3,523	8,050	(4,527)
2017	4,528	7,494	(2,966)
2016	6,846	8,153	(1,307)
2015	6,653	6,816	(163)

Notes:

Neither covered payroll nor contributions as a percentage of covered payroll are applicable. This is a volunteer organization.

Beginning in 2017, the methodology for determining the Actuarially Determined Contributions was revised to reflect the timing of the contributions based upon the Board for Volunteer Firefighters' adoption cycle and the actuarial funding methods selected.

Effective July 2023, House Bill 1336 split the Volunteer Firefighters' and Reserve Officers' Relief and Pension Fund into two plans. 2024 is the first year contribution amounts were determined separately for each plan.

Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Schedule of Contributions  
Reserve Officers' Relief and Pension Fund**

Fiscal Year Ended\*  
(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)
2024	\$ 8	\$ 8	\$ —

Notes:

Neither covered payroll nor contributions as a percentage of covered payroll are applicable. This is a volunteer organization.

Effective July 2023, House Bill 1336 split the Volunteer Firefighters' and Reserve Officers' Relief and Pension Fund into two plans. 2024 is the first year contribution amounts were determined separately for each plan.

\*This schedule is to be built prospectively until it contains ten years of data.

Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Plans Administered by the State Board for Volunteer Firefighters and Reserve Officers

**Schedule of Investment Returns**

**Volunteer Firefighters' and Reserve Officers' Fund (VFFRO)**

Last Ten Fiscal Years

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<b>Year</b>	<b>Annual money-weighted rate of return, net of investment expense</b>
2024	14.90 %
2023	12.10 %
2022	-16.02 %
2021	3.11 %
2020	4.40 %
2019	8.23 %
2018	8.84 %
2017	13.26 %
2016	2.19 %
2015	4.05 %

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Note: The VFFRO Fund includes two separate pension plans: the Volunteer Firefighters' Relief and Pension Principal Fund and the Reserve Officers' Relief and Pension Principal Fund.

PENSION PLAN INFORMATION

Plans Administered by the State Board for Volunteer Firefighters and Reserve Officers

**Schedule of Changes in Net Pension Liability  
Volunteer Firefighters' Relief and Pension Fund**

Last Ten Fiscal Years  
(expressed in thousands)

	2024	2023	2022
<b>Total Pension Liability</b>			
Service cost	\$ 893	\$ 891	\$ 928
Interest	14,948	14,620	14,456
Changes of benefit terms	(2,609)	—	—
Differences between expected and actual experience	—	5,343	—
Changes in assumptions	—	—	—
Benefit payments, including refunds of member contributions	(12,915)	(12,647)	(12,574)
<b>Net Change in Total Pension Liability</b>	317	8,207	2,810
<b>Total Pension Liability--Beginning</b>	257,222	249,015	246,205
<b>Total Pension Liability--Ending</b>	\$ 257,539	\$ 257,222	\$ 249,015
<b>Plan Fiduciary Net Position</b>			
Contributions--municipalities	\$ 682	\$ 705	\$ 726
Contributions--member	47	37	53
Contributions--state as nonemployer contributing entity	14,783	4,053	6,724
Net investment income	33,746	25,469	(41,127)
Benefit payments, including refunds of member contributions	(12,915)	(12,646)	(12,566)
Administrative expense	(1,201)	(1,069)	(1,269)
Other	(3,564)	(9)	—
<b>Net Change in Plan Fiduciary Net Position</b>	31,578	16,540	(47,459)
<b>Plan Fiduciary Net Position--Beginning</b>	237,291	220,751	268,210
<b>Plan Fiduciary Net Position--Ending</b>	\$ 268,869	\$ 237,291	\$ 220,751
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ (11,330)	\$ 19,931	\$ 28,264

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2021	2020	2019	2018	2017	2016	2015
\$	819	\$ 820	\$ 828	\$ 853	\$ 869	\$ 893	\$ 919
	15,728	13,120	13,119	13,151	12,946	12,887	12,656
	—	34,626	—	—	—	—	—
	(4,495)	1,134	(1,857)	(2,707)	(1,998)	(176)	(2,948)
	16,726	—	—	16	463	101	1,931
	(12,673)	(12,217)	(11,913)	(11,573)	(11,074)	(10,795)	(10,501)
	16,105	37,483	177	(260)	1,206	2,910	2,057
	230,100	192,617	192,440	192,700	191,494	188,584	186,527
\$	246,205	\$ 230,100	\$ 192,617	\$ 192,440	\$ 192,700	\$ 191,494	\$ 188,584
\$	803	\$ 771	\$ 797	\$ 823	\$ 848	\$ 918	\$ 913
	58	40	54	65	69	67	76
	7,667	8,196	7,639	7,227	6,646	7,235	5,903
	7,778	11,059	20,101	19,860	26,114	4,588	8,289
	(12,673)	(12,217)	(11,913)	(11,573)	(11,074)	(10,795)	(10,501)
	(762)	(3,120)	(1,352)	(918)	(1,466)	(1,205)	(1,020)
	—	—	—	—	—	—	—
	2,871	4,729	15,326	15,484	21,137	808	3,660
	265,339	260,610	245,284	229,800	208,663	207,855	204,195
\$	268,210	\$ 265,339	\$ 260,610	\$ 245,284	\$ 229,800	\$ 208,663	\$ 207,855
\$	(22,005)	\$ (35,239)	\$ (67,993)	\$ (52,844)	\$ (37,100)	\$ (17,169)	\$ (19,271)

PENSION PLAN INFORMATION

Plans Administered by the State Board for Volunteer Firefighters and Reserve Officers

**Schedule of Changes in Net Pension Liability  
Reserve Officers' Relief and Pension Fund**

Fiscal Year Ended\*  
(expressed in thousands)

	<b>2024</b>
<b>Total Pension Liability</b>	
Service cost	\$ 8
Interest	154
Changes of benefit terms	2,609
Differences between expected and actual experience	—
Changes in assumptions	—
Benefit payments, including refunds of member contributions	(100)
<b>Net Change in Total Pension Liability</b>	<b>2,671</b>
<b>Total Pension Liability--Beginning</b>	<b>—</b>
<b>Total Pension Liability--Ending</b>	<b>\$ 2,671</b>
 <b>Plan Fiduciary Net Position</b>	
Contributions--municipalities	\$ 25
Contributions--member	—
Contributions--state as nonemployer contributing entity	—
Net investment income	404
Benefit payments, including refunds of member contributions	(100)
Administrative expense	—
Other	3,563
<b>Net Change in Plan Fiduciary Net Position</b>	<b>3,892</b>
<b>Plan Fiduciary Net Position--Beginning</b>	<b>—</b>
<b>Plan Fiduciary Net Position--Ending</b>	<b>\$ 3,892</b>
 <b>Plan's Net Pension Liability/(Asset)--Ending</b>	<b>\$ (1,221)</b>

Note: Figures may not total due to rounding.

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

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PENSION PLAN INFORMATION

Plans Administered by the State Board for Volunteer Firefighters and Reserve Officers

**Schedule of Net Pension Liability  
Volunteer Firefighters' Relief and Pension Fund**

Last Ten Fiscal Years  
(expressed in thousands)

	2024	2023	2022
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 257,539	\$ 257,222	\$ 249,015
<b>Plan Fiduciary Net Position--Ending</b>	268,869	237,291	220,751
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	<u>\$ (11,330)</u>	<u>\$ 19,931</u>	<u>\$ 28,264</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	104.40 %	92.25 %	88.65 %
<b>Covered Payroll</b>	N/A	N/A	N/A
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	N/A	N/A	N/A

N/A indicates data not applicable. This is a volunteer organization.

Note: Figures may not total due to rounding. Percentages are calculated using unrounded totals.

Source: Washington State Office of the State Actuary

**Schedule of Net Pension Liability  
Reserve Officers' Relief and Pension Fund**

Fiscal Year Ended\*  
(expressed in thousands)

	2024
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 2,671
<b>Plan Fiduciary Net Position--Ending</b>	3,892
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	<u>\$ (1,221)</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	145.71 %
<b>Covered Payroll</b>	N/A
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	N/A

N/A indicates data not applicable. This is a volunteer organization.

Note: Figures may not total due to rounding. Percentages are calculated using unrounded totals.

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary



	2021	2020	2019	2018	2017	2016	2015
\$	246,205	\$ 230,100	\$ 192,617	\$ 192,440	\$ 192,700	\$ 191,494	\$ 188,584
	268,210	265,339	260,610	245,284	229,800	208,663	207,855
\$	(22,005)	\$ (35,239)	\$ (67,993)	\$ (52,844)	\$ (37,100)	\$ (17,169)	\$ (19,271)
	108.94 %	115.31 %	135.30 %	127.46 %	119.25 %	108.97 %	110.22 %
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Plans Administered by the State Board for Volunteer Firefighters and Reserve Officers**

**Notes to Required Supplementary Information**

The Office of the State Actuary calculates the Actuarially Determined Contributions (ADC) based on the results of an actuarial valuation consistent with funding policy defined under chapter 41.24 RCW and policies adopted by the State Board for Volunteer Firefighters and Reserve Officers. Consistent with the Board's contribution rate adoption process, the results of an actuarial valuation determine the ADC two years

after the valuation date. For example, the actuarial valuation with a June 30, 2022, valuation date, completed in the fall of 2023, determines the ADC for the period ending June 30, 2024.

Effective July 23, 2023, House Bill 1336 was passed splitting the Volunteer Firefighters' and Reserve Officers' Relief and Pension System into two separate plans, one for volunteer firefighters and one for reserve officers. Both plans are established with the same benefits structure as the original Firefighters' and Reserve Officers' Relief and Pension Plan. The contributions and earnings will be split between the two funds proportionate to the membership of each group.

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Contributions  
University of Washington (UW)**

Last Four Fiscal Years\*  
(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 8,423	\$ 8,423	\$ —	\$ 2,216,600	0.38 %
2023	8,358	8,358	—	2,199,526	0.38 %
2022	6,548	6,548	—	1,723,087	0.38 %
2021	7,105	7,105	—	1,372,814	0.52 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

**Schedule of Contributions  
Washington State University (WSU)**

Last Four Fiscal Years\*  
(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 1,097	\$ 1,097	\$ —	\$ 365,601	0.30 %
2023	1,040	1,040	—	346,733	0.30 %
2022	975	975	—	325,122	0.30 %
2021	919	919	—	161,432	0.57 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Contributions**

**Eastern Washington University (EWU)**

Last Four Fiscal Years\*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 176	\$ 176	\$ —	\$ 62,975	0.28 %
2023	172	172	—	61,516	0.28 %
2022	165	165	—	59,085	0.28 %
2021	165	165	—	30,057	0.55 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

**Schedule of Contributions**

**Central Washington University (CWU)**

Last Four Fiscal Years\*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ —	\$ 179	\$ (179)	\$ 63,859	0.28 %
2023	—	178	(178)	63,515	0.28 %
2022	—	187	(187)	66,747	0.28 %
2021	—	173	(173)	38,710	0.45 %

Note: Statute requires Central Washington University to contribute at a rate similar to other institutions of higher education even though the Actuarially Determined Contributions equal zero.

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Contributions**

**The Evergreen State College (TESC)**

Last Four Fiscal Years\*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 48	\$ 48	\$ —	\$ 21,082	0.23 %
2023	46	46	—	20,197	0.23 %
2022	46	46	—	20,208	0.23 %
2021	40	40	—	49,390	0.08 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

**Schedule of Contributions**

**Western Washington University (WWU)**

Last Four Fiscal Years\*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 243	\$ 243	\$ —	\$ 115,430	0.21 %
2023	235	234	1	111,703	0.21 %
2022	226	226	—	107,558	0.21 %
2021	196	196	—	17,327	1.13 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Contributions**

**State Board for Community and Technical Colleges (SBCTC)**

Last Four Fiscal Years\*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 903	\$ 903	\$ —	\$ 692,085	0.13 %
2023	858	862	(4)	660,066	0.13 %
2022	833	833	—	638,490	0.13 %
2021	656	656	—	357,331	0.18 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

**Schedule of Investment Returns**

Last Four Fiscal Years\*

Institution Name	UW	WSU	EWU	CWU	TESC	WWU	SBCTC
<b>Annual money-weighted rate of return, net of investment expense</b>							
2024	8.12 %	8.08 %	8.07 %	8.06 %	8.04 %	8.06 %	8.03 %
2023	7.16 %	7.13 %	7.11 %	7.11 %	7.08 %	7.09 %	7.07 %
2022	0.12 %	0.14 %	0.16 %	0.14 %	0.16 %	0.14 %	0.18 %
2021	34.93 %	34.92 %	34.88 %	34.91 %	34.86 %	34.90 %	34.87 %

\*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**University of Washington**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$	4,198	\$	5,068	\$ 3,699
Interest		19,094		22,106	15,933
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(41,669)		(31,360)	67,986
Changes in assumptions		—		(26,643)	22,150
Benefit payments		(11,666)		(10,989)	(10,313)
<b>Net Change in Total Pension Liability</b>		<b>(30,043)</b>		<b>(41,818)</b>	<b>99,455</b>
<b>Total Pension Liability--Beginning</b>		<b>274,309</b>		<b>316,127</b>	<b>216,672</b>
<b>Total Pension Liability--Ending</b>	\$	<b>244,266</b>	\$	<b>274,309</b>	\$ <b>316,127</b>
<b>Plan Fiduciary Net Position **</b>					
Contributions--employer	\$	8,423	\$	8,358	\$ 6,548
Contributions--member		—		—	—
Net Investment income		9,393		7,189	101
Benefit payments, including refunds of member contributions		—		—	—
Administrative expense		—		—	—
<b>Net Change in Plan Fiduciary Net Position</b>		<b>17,816</b>		<b>15,547</b>	<b>6,648</b>
<b>Plan Fiduciary Net Position--Beginning</b>		<b>112,536</b>		<b>96,989</b>	<b>90,341</b>
<b>Plan Fiduciary Net Position--Ending</b>	\$	<b>130,352</b>	\$	<b>112,536</b>	\$ <b>96,989</b>
<b>Plan's Net Position Liability/(Asset)--Ending</b>	\$	<b>113,914</b>	\$	<b>161,773</b>	\$ <b>219,138</b>

N/A indicates data not available.

\*This schedule is to be built prospectively until it contains ten years of data.

\*\*Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement No. 67 and 68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

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	2021		2020		2019		2018		2017	
\$	22,877	\$	16,699	\$	11,823	\$	14,788	\$	19,891	
	17,677		21,232		16,277		16,128		15,097	
	—		—		—		—		—	
	(372,651)		31,425		102,713		(33,953)		(74,918)	
	(223,327)		126,749		58,228		(17,105)		(28,553)	
	(9,733)		(8,316)		(7,482)		(6,130)		(5,136)	
	(565,158)		187,789		181,559		(26,272)		(73,619)	
	781,829		594,040		412,481		438,753		512,372	
\$	216,672	\$	781,829	\$	594,040	\$	412,481	\$	438,753	
\$	7,105		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	22,275		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	29,380		N/A		N/A		N/A		N/A	
	60,961		N/A		N/A		N/A		N/A	
\$	90,341		N/A		N/A		N/A		N/A	
\$	126,331		N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Washington State University**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$	577	\$	857	\$ 604
Interest		3,662		3,916	2,968
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(6,154)		(669)	11,481
Changes in assumptions		—		(4,222)	3,771
Benefit payments		(3,253)		(3,228)	(3,248)
<b>Net Change in Total Pension Liability</b>		(5,168)		(3,345)	15,577
<b>Total Pension Liability--Beginning</b>		53,334		56,679	41,102
<b>Total Pension Liability--Ending</b>	\$	48,166	\$	53,334	\$ 56,679
<b>Plan Fiduciary Net Position**</b>					
Contributions--employer	\$	1,097	\$	1,040	\$ 975
Contributions--member		—		—	—
Net Investment income		1,737		1,358	22
Benefit payments, including refunds of member contributions		—		—	—
Administrative expense		—		—	—
<b>Net Change in Plan Fiduciary Net Position</b>		2,834		2,398	998
<b>Plan Fiduciary Net Position--Beginning</b>		21,041		18,643	17,646
<b>Plan Fiduciary Net Position--Ending</b>	\$	23,875	\$	21,041	\$ 18,643
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$	24,290	\$	32,292	\$ 38,036

N/A indicates data not available.

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\*\*Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement No. 67 and 68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary



State of Washington

	2021		2020		2019		2018		2017	
\$	3,114	\$	2,282	\$	2,112	\$	2,763	\$	3,803	
	2,666		3,282		3,241		3,261		3,140	
	—		—		—		—		—	
	(47,565)		5,496		(1,022)		(7,171)		(16,389)	
	(33,228)		17,655		7,997		(3,255)		(6,574)	
	(2,827)		(2,493)		(2,439)		(2,181)		(1,890)	
	(77,840)		26,222		9,889		(6,583)		(17,910)	
	118,942		92,720		82,831		89,414		107,324	
\$	41,102	\$	118,942	\$	92,720	\$	82,831	\$	89,414	
\$	919		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	4,422		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	5,341		N/A		N/A		N/A		N/A	
	12,305		N/A		N/A		N/A		N/A	
\$	17,646		N/A		N/A		N/A		N/A	
\$	23,456		N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Eastern Washington University**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$	152	\$	210	\$ 157
Interest		698		920	671
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(1,454)		(2,820)	2,661
Changes in assumptions		—		(1,040)	867
Benefit payments		(409)		(366)	(277)
<b>Net Change in Total Pension Liability</b>		(1,014)		(3,096)	4,080
<b>Total Pension Liability--Beginning</b>		10,023		13,119	9,040
<b>Total Pension Liability--Ending</b>	\$	9,009	\$	10,023	\$ 13,119
<b>Plan Fiduciary Net Position**</b>					
Contributions--employer	\$	176	\$	172	\$ 165
Contributions--member		—		—	—
Net Investment income		341		269	5
Benefit payments, including refunds of member contributions		—		—	—
Administrative expense		—		—	—
<b>Net Change in Plan Fiduciary Net Position</b>		518		441	171
<b>Plan Fiduciary Net Position--Beginning</b>		4,161		3,720	3,549
<b>Plan Fiduciary Net Position--Ending</b>	\$	4,679	\$	4,161	\$ 3,720
<b>Plan's Net Pension Liability/(Asset)-- Ending</b>	\$	4,330	\$	5,862	\$ 9,399

N/A indicates data not available.

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\*\*Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement No. 67 and 68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

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	2021		2020		2019		2018		2017	
\$	668	\$	501	\$	463	\$	477	\$	658	
	523		634		614		429		420	
	—		—		—		—		—	
	(7,646)		1,019		421		3,867		(2,852)	
	(7,364)		3,488		1,014		(621)		(647)	
	(280)		(250)		(316)		(202)		(140)	
	(14,099)		5,392		2,196		3,950		(2,561)	
	23,139		17,747		15,551		11,601		14,162	
\$	9,040	\$	23,139	\$	17,747	\$	15,551	\$	11,601	
\$	165		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	892		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	1,057		N/A		N/A		N/A		N/A	
	2,492		N/A		N/A		N/A		N/A	
\$	3,549		N/A		N/A		N/A		N/A	
\$	5,490		N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Central Washington University**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$	12	\$	24	\$ 19
Interest		333		373	327
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(265)		(181)	777
Changes in assumptions		—		(273)	260
Benefit payments		(501)		(493)	(473)
<b>Net Change in Total Pension Liability</b>		(420)		(550)	910
<b>Total Pension Liability--Beginning</b>		4,995		5,545	4,635
<b>Total Pension Liability--Ending</b>	\$	4,575	\$	4,995	\$ 5,545
<b>Plan Fiduciary Net Position**</b>					
Contributions--employer	\$	179	\$	178	\$ 187
Contributions--member		—		—	—
Net Investment income		344		271	4
Benefit payments, including refunds of member contributions		—		—	—
Administrative expense		—		—	—
<b>Net Change in Plan Fiduciary Net Position</b>		523		449	191
<b>Plan Fiduciary Net Position--Beginning</b>		4,200		3,751	3,560
<b>Plan Fiduciary Net Position--Ending</b>	\$	4,724	\$	4,200	\$ 3,751
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$	(149)	\$	795	\$ 1,794

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

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	2021		2020		2019		2018		2017
\$	74	\$	52	\$	61	\$	91	\$	150
	187		252		293		299		293
	—		—		—		—		—
	(1,386)		322		(710)		(466)		(1,270)
	(2,394)		1,057		428		(272)		(616)
	(467)		(439)		(411)		(412)		(411)
	(3,987)		1,244		(339)		(760)		(1,854)
	8,622		7,378		7,717		8,477		10,331
\$	4,635	\$	8,622	\$	7,378	\$	7,717	\$	8,477
\$	173		N/A		N/A		N/A		N/A
	—		N/A		N/A		N/A		N/A
	894		N/A		N/A		N/A		N/A
	—		N/A		N/A		N/A		N/A
	—		N/A		N/A		N/A		N/A
	1,067		N/A		N/A		N/A		N/A
	2,493		N/A		N/A		N/A		N/A
\$	3,560		N/A		N/A		N/A		N/A
\$	1,075		N/A		N/A		N/A		N/A

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**The Evergreen State College**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$	58	\$	72	\$ 55
Interest		261		349	260
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(609)		(1,152)	991
Changes in assumptions		—		(361)	311
Benefit payments		(154)		(155)	(157)
<b>Net Change in Total Pension Liability</b>		(444)		(1,245)	1,460
<b>Total Pension Liability--Beginning</b>		3,748		4,994	3,533
<b>Total Pension Liability--Ending</b>	\$	3,305	\$	3,748	\$ 4,994
<b>Plan Fiduciary Net Position**</b>					
Contributions--employer	\$	48	\$	46	\$ 46
Contributions--member		—		—	—
Net Investment income		128		102	2
Benefit payments, including refunds of member contributions		—		—	—
Administrative expense		—		—	—
<b>Net Change in Plan Fiduciary Net Position</b>		176		148	49
<b>Plan Fiduciary Net Position--Beginning</b>		1,569		1,421	1,372
<b>Plan Fiduciary Net Position--Ending</b>	\$	1,745	\$	1,569	\$ 1,421
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$	1,560	\$	2,180	\$ 3,573

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

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	2021		2020		2019		2018		2017	
\$	250	\$	188	\$	154	\$	210	\$	296	
	201		243		235		237		230	
	—		—		—		—		—	
	(3,198)		490		(108)		(565)		(1,327)	
	(2,495)		1,293		694		(229)		(387)	
	(119)		(138)		(137)		(183)		(158)	
	(5,361)		2,076		838		(530)		(1,346)	
	8,894		6,818		5,980		6,510		7,856	
\$	3,533	\$	8,894	\$	6,818	\$	5,980	\$	6,510	
\$	40		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	348		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	388		N/A		N/A		N/A		N/A	
	984		N/A		N/A		N/A		N/A	
\$	1,372		N/A		N/A		N/A		N/A	
\$	2,162		N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**Western Washington University**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$	239	\$	327	\$ 233
Interest		1,147		1,454	982
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(2,798)		(3,236)	5,263
Changes in assumptions		—		(2,251)	1,524
Benefit payments		(589)		(594)	(587)
<b>Net Change in Total Pension Liability</b>		(2,000)		(4,300)	7,416
<b>Total Pension Liability--Beginning</b>		16,443		20,743	13,327
<b>Total Pension Liability--Ending</b>	\$	14,443	\$	16,443	\$ 20,743
<b>Plan Fiduciary Net Position**</b>					
Contributions--employer	\$	243	\$	234	\$ 226
Contributions--member		—		—	—
Net Investment income		500		395	7
Benefit payments, including refunds of member contributions		—		—	—
Administrative expense		—		—	—
<b>Net Change in Plan Fiduciary Net Position</b>		743		630	233
<b>Plan Fiduciary Net Position--Beginning</b>		6,117		5,488	5,255
<b>Plan Fiduciary Net Position--Ending</b>	\$	6,860	\$	6,117	\$ 5,488
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$	7,582	\$	10,326	\$ 15,255

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary



State of Washington

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	2021		2020		2019		2018		2017
\$	922	\$	699	\$	551	\$	737	\$	1,057
	798		962		825		837		842
	—		—		—		—		—
	(15,050)		1,961		2,298		(2,233)		(5,278)
	(8,260)		5,269		2,821		(819)		(2,126)
	(524)		(486)		(420)		(380)		(298)
	(22,115)		8,405		6,075		(1,858)		(5,803)
	35,442		27,037		20,962		22,820		28,623
\$	13,327	\$	35,442	\$	27,037	\$	20,962	\$	22,820
\$	196		N/A		N/A		N/A		N/A
	—		N/A		N/A		N/A		N/A
	1,326		N/A		N/A		N/A		N/A
	—		N/A		N/A		N/A		N/A
	—		N/A		N/A		N/A		N/A
	1,522		N/A		N/A		N/A		N/A
	3,733		N/A		N/A		N/A		N/A
\$	5,255		N/A		N/A		N/A		N/A
\$	8,072		N/A		N/A		N/A		N/A

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Changes in Net Pension Liability and Related Ratios**

**State Board for Community and Technical Colleges**

Fiscal Years Ended and Measurement Date June 30\*

(expressed in thousands)

	2024		2023		2022
<b>Total Pension Liability</b>					
Service cost	\$ 1,857	\$	1,985	\$	1,508
Interest	6,364		7,167		5,078
Changes of benefit terms	—		—		—
Differences between expected and actual experience	(18,090)		(5,760)		22,436
Changes in assumptions	—		(11,407)		7,288
Benefit payments	(3,653)		(3,008)		(3,015)
<b>Net Change in Total Pension Liability</b>	<b>(13,521)</b>		<b>(11,024)</b>		<b>33,294</b>
<b>Total Pension Liability--Beginning</b>	<b>90,859</b>		<b>101,882</b>		<b>68,588</b>
<b>Total Pension Liability--Ending</b>	<b>\$ 77,337</b>	<b>\$</b>	<b>90,859</b>	<b>\$</b>	<b>101,882</b>
<b>Plan Fiduciary Net Position**</b>					
Contributions--employer	\$ 903	\$	862	\$	833
Contributions--member	—		—		—
Net investment income	2,945		2,361		52
Benefit payments, including refunds of member contributions	—		—		—
Administrative expense	—		—		—
<b>Net Change in Plan Fiduciary Net Position</b>	<b>3,848</b>		<b>3,223</b>		<b>886</b>
<b>Plan Fiduciary Net Position--Beginning</b>	<b>36,368</b>		<b>33,145</b>		<b>32,259</b>
<b>Plan Fiduciary Net Position--Ending</b>	<b>\$ 40,216</b>	<b>\$</b>	<b>36,368</b>	<b>\$</b>	<b>33,145</b>
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	<b>\$ 37,121</b>	<b>\$</b>	<b>54,491</b>	<b>\$</b>	<b>68,737</b>

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2021		2020		2019		2018		2017	
\$	4,672	\$	3,516	\$	2,851	\$	3,827	\$	5,417	
	3,323		3,956		3,449		3,517		3,514	
	—		—		—		—		—	
	(29,981)		8,335		6,503		(10,402)		(25,336)	
	(54,110)		22,269		12,227		(3,519)		(5,980)	
	(1,992)		(1,785)		(1,818)		(1,300)		(902)	
	(78,088)		36,291		23,212		(7,877)		(23,287)	
	146,676		110,385		87,173		95,050		118,337	
\$	68,588	\$	146,676	\$	110,385	\$	87,173	\$	95,050	
\$	656		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	8,211		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	—		N/A		N/A		N/A		N/A	
	8,866		N/A		N/A		N/A		N/A	
	23,393		N/A		N/A		N/A		N/A	
\$	32,259		N/A		N/A		N/A		N/A	
\$	36,329		N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Net Pension Liability**

**University of Washington**

Last Eight Fiscal Years\*

*(expressed in thousands)*

	2024	2023	2022
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 244,266	\$ 274,309	\$ 316,127
<b>Plan Fiduciary Net Position--Ending</b>	130,352	112,536	96,989
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ 113,914	\$ 161,773	\$ 219,138
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	53.36 %	41.03 %	30.68 %
<b>Covered Payroll</b>	\$ 2,216,600	\$ 2,199,526	\$ 1,723,087
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	5.14 %	7.35 %	12.72 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement No. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Schedule of Net Pension Liability**

**Washington State University**

Last Eight Fiscal Years\*

*(expressed in thousands)*

	2024	2023	2022
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 48,166	\$ 53,334	\$ 56,679
<b>Plan Fiduciary Net Position--Ending</b>	23,875	21,041	18,643
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ 24,290	\$ 32,292	\$ 38,036
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	49.57%	39.45%	32.89%
<b>Covered Payroll</b>	\$ 365,601	\$ 346,733	\$ 325,122
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	6.64 %	9.31 %	11.70 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement No. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

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	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	216,672	\$	781,829	\$	594,040	\$	412,481	\$	438,753
	90,341		N/A		N/A		N/A		N/A
\$	126,331		N/A		N/A		N/A		N/A
	41.69 %		N/A		N/A		N/A		N/A
\$	1,703,155		N/A		N/A		N/A		N/A
	7.42 %		N/A		N/A		N/A		N/A

	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	41,102	\$	118,942	\$	92,720	\$	82,831	\$	89,414
	17,646		N/A		N/A		N/A		N/A
\$	23,456		N/A		N/A		N/A		N/A
	42.93%		N/A		N/A		N/A		N/A
\$	317,177		N/A		N/A		N/A		N/A
	7.40 %		N/A		N/A		N/A		N/A

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Net Pension Liability**

**Eastern Washington University**

Last Eight Fiscal Years\*

(expressed in thousands)

	2024	2023	2022
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 9,009	\$ 10,023	\$ 13,119
<b>Plan Fiduciary Net Position--Ending</b>	4,679	4,161	3,720
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ 4,330	\$ 5,862	\$ 9,399
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	51.94 %	41.51 %	28.36 %
<b>Covered Payroll</b>	\$ 62,975	\$ 61,516	\$ 59,085
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	6.88 %	9.53 %	15.91 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement No. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Schedule of Net Pension Liability**

**Central Washington University**

Last Eight Fiscal Years\*

(expressed in thousands)

	2024	2023	2022
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 4,575	\$ 4,995	\$ 5,545
<b>Plan Fiduciary Net Position--Ending</b>	4,724	4,200	3,751
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ (149)	\$ 795	\$ 1,794
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	103.26 %	84.08 %	67.65 %
<b>Covered Payroll</b>	\$ 63,859	\$ 63,515	\$ 66,747
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	-0.23 %	1.25 %	2.69 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement No. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

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	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	9,040	\$	23,139	\$	17,747	\$	15,551	\$	11,601
	3,549		N/A		N/A		N/A		N/A
\$	5,490		N/A		N/A		N/A		N/A
	39.26 %		N/A		N/A		N/A		N/A
\$	60,251		N/A		N/A		N/A		N/A
	9.11 %		N/A		N/A		N/A		N/A

	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	4,635	\$	8,622	\$	7,378	\$	7,717	\$	8,477
	3,560		N/A		N/A		N/A		N/A
\$	1,075		N/A		N/A		N/A		N/A
	76.81 %		N/A		N/A		N/A		N/A
\$	77,419		N/A		N/A		N/A		N/A
	1.39 %		N/A		N/A		N/A		N/A

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Net Pension Liability**

**The Evergreen State College**

Last Eight Fiscal Years\*

*(expressed in thousands)*

	<b>2024</b>	<b>2023</b>	<b>2022</b>
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 3,305	\$ 3,748	\$ 4,994
<b>Plan Fiduciary Net Position--Ending</b>	1,745	1,569	1,421
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ 1,560	\$ 2,180	\$ 3,573
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	52.80 %	41.86 %	28.45 %
<b>Covered Payroll</b>	\$ 21,082	\$ 20,197	\$ 20,208
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	7.40 %	10.79 %	17.68 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement No. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Schedule of Net Pension Liability**

**Western Washington University**

Last Eight Fiscal Years\*

*(expressed in thousands)*

	<b>2024</b>	<b>2023</b>	<b>2022</b>
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 14,443	\$ 16,443	\$ 20,743
<b>Plan Fiduciary Net Position--Ending</b>	6,860	6,117	5,488
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ 7,582	\$ 10,326	\$ 15,255
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	47.50 %	37.20 %	26.46 %
<b>Covered Payroll</b>	\$ 115,430	\$ 111,703	\$ 107,558
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	6.57 %	9.24 %	14.18 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary



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	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	3,533	\$	8,894	\$	6,818	\$	5,980	\$	6,510
	1,372		N/A		N/A		N/A		N/A
\$	2,162		N/A		N/A		N/A		N/A
	38.83 %		N/A		N/A		N/A		N/A
\$	36,786		N/A		N/A		N/A		N/A
	5.88 %		N/A		N/A		N/A		N/A

	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	13,327	\$	35,442	\$	27,037	\$	20,962	\$	22,820
	5,255		N/A		N/A		N/A		N/A
\$	8,072		N/A		N/A		N/A		N/A
	39.43 %		N/A		N/A		N/A		N/A
\$	317,177		N/A		N/A		N/A		N/A
	2.54 %		N/A		N/A		N/A		N/A

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Net Pension Liability  
State Board for Community and Technical Colleges**

Last Eight Fiscal Years\*  
(expressed in thousands)

	<b>2024</b>	<b>2023</b>	<b>2022</b>
<b>Total Pension Liability/(Asset)--Ending</b>	\$ 77,337	\$ 90,859	\$ 101,882
<b>Plan Fiduciary Net Position--Ending</b>	40,216	36,368	33,145
<b>Plan's Net Pension Liability/(Asset)--Ending</b>	\$ 37,121	\$ 54,491	\$ 68,737
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)</b>	52.00 %	40.03 %	32.53 %
<b>Covered Payroll</b>	\$ 692,085	\$ 660,066	\$ 638,490
<b>Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	5.36 %	8.26 %	10.77 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement No. 67 and 68.

\*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Higher Education Supplemental Defined Benefit Plans**

**Notes to Required Supplementary Information**

Effective fiscal year 2021, RCW 41.50.075 created dedicated funds to pay higher education Supplemental Retirement Plans (SRPs) benefits that mimic the trust

arrangement for the rest of the state retirement systems. As a result, the plans, previously reported under GASB Statement No. 73, are now being reported under GASB Statement Nos. 67 and 68. Under the SRPs, state institutions of higher education make direct payments to qualifying retirees when the retirement benefits provided by the fund sponsors do not meet the benefit goals.

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	<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>
\$	68,588	\$	146,676	\$	110,385	\$	87,173	\$	95,050
	32,259		N/A		N/A		N/A		N/A
\$	36,329		N/A		N/A		N/A		N/A
	47.03 %		N/A		N/A		N/A		N/A
\$	639,861		N/A		N/A		N/A		N/A
	5.68 %		N/A		N/A		N/A		N/A

OTHER POSTEMPLOYMENT BENEFITS INFORMATION

**Schedule of Changes in Total OPEB Liability and Related Ratios**

Measurement Date of June 30\*

(expressed in thousands)

	2023	2022	2021
<b>Total OPEB Liability</b>			
Service cost	\$ 153,384	\$ 313,547	\$ 323,706
Interest	154,001	145,472	139,842
Changes in benefit terms	—	—	—
Difference between expected and actual experience	556	(144,000)	404
Changes in assumptions	(74,647)	(2,431,367)	58,702
Benefit payments	(107,271)	(106,880)	(106,523)
Changes in proportion	3	(2)	—
Other**	—	—	—
<b>Net Changes in Total OPEB Liability</b>	<b>126,026</b>	<b>(2,223,230)</b>	<b>416,131</b>
<b>Total OPEB Liability--Beginning, as restated</b>	<b>4,249,821</b>	<b>6,473,051</b>	<b>6,056,920</b>
<b>Total OPEB Liability--Ending</b>	<b>\$ 4,375,847</b>	<b>\$ 4,249,821</b>	<b>\$ 6,473,051</b>
<b>Covered-employee payroll</b>	<b>\$ 10,410,729</b>	<b>\$ 9,475,038</b>	<b>\$ 9,560,209</b>
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<b>42.03 %</b>	<b>44.85 %</b>	<b>67.71 %</b>

\*This schedule is to be built prospectively until it contains ten years of data.

\*\*Impact of removing trends that include excise tax. Legislation under H.R. 1865 repealed the excise tax after the previous measurement date.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Other Postemployment Benefits Information**

**Notes to Required Supplementary Information**

The Public Employees' Benefits Board OPEB plan does not have assets in trusts or equivalent arrangements and is funded on a pay-as-you-go basis.

Potential factors that may significantly affect trends in amounts reported include changes to the discount rate, health care trend rates, salary projections, and participation percentages.

Total OPEB liability beginning balance for the measurement date of June 30, 2018, was restated to reflect the changes in proportion between the state and the Washington Economic Development Finance Authority which operates on a cash basis and does not report an OPEB liability. The restatement also includes OPEB amounts for the Health Care Benefits Exchange which was omitted from the table in the prior year.

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	2020		2019		2018		2017
\$	251,517	\$	235,316	\$	317,866	\$	394,955
	210,229		203,889		218,339		184,999
	—		—		—		—
	(32,209)		(273)		199,258		—
	136,371		379,637		(1,390,198)		(902,431)
	(100,092)		(93,253)		(92,200)		(94,279)
	3		(3)		(15)		—
	(214,094)		—		—		—
	251,725		725,313		(746,950)		(416,755)
	5,805,195		5,079,882		5,826,832		6,242,577
\$	6,056,920	\$	5,805,195	\$	5,079,882	\$	5,825,822
\$	9,285,200	\$	8,722,746	\$	8,401,635	\$	7,878,188
	65.23 %		66.55 %		60.46 %		73.95 %

## Infrastructure Assets Reported Using the Modified Approach

### Condition Assessment

The state of Washington reports certain networks of infrastructure assets under the modified approach of the Governmental Accounting Standards Board Statement No. 34. Expenditures to maintain and preserve these assets are budgeted, recorded, and reported in lieu of depreciation expense. The state must meet the following requirements to report networks of assets under the modified approach:

- Maintain an up-to-date inventory of eligible infrastructure assets in an asset management system.
- Disclose the condition level at which assets are to be preserved or maintained, as established by administrative or executive policy, or by legislative action.

- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Document that assets are being preserved approximately at or above the disclosed condition level for the three most recent complete condition assessments.
- Annually estimate the cost to maintain and preserve the assets at the established condition level.

Assets accounted for under the modified approach include the state of Washington’s network of highway pavements, bridges, and rest areas. In fiscal year 2024, the state was responsible for maintaining and preserving 20,980 pavement lane miles, 4,164 bridges and tunnels, and 47 highway safety rest areas.

### PAVEMENT CONDITION

The Washington State Department of Transportation (WSDOT) performs highway pavement assessments over a two-year cycle utilizing three measurements to develop a scaled condition assessment: Pavement Structural Condition (PSC), International Roughness Index (IRI), and rutting.

WSDOT uses the following rating scale for PSC:

Category	PSC Range	Description
Very Good	80 - 100	Little or no distress. Example: Flexible pavement with 5% of wheel track length having “hairline” severity alligator cracking will have a PSC of 80.
Good	60 - 79	Early stage deterioration. Example: Flexible pavement with 15% of wheel track length having “hairline” alligator cracking will have a PSC of 70.
Fair	40 - 59	This is the threshold value for rehabilitation. Example: Flexible pavement with 25% of wheel track length having “hairline” alligator cracking will have a PSC of 50.
Poor	20 - 39	Structural deterioration. Example: Flexible pavement with 25% of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 30.
Very Poor	0 - 19	Advanced structural deterioration. Example: Flexible pavement with 40% of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 10. May require extensive repair and thicker overlays.

The IRI scale is measured in inches per mile. WSDOT assesses pavement with a ride performance measure less than 221 inches per mile to be in fair or better condition.

Rutting is measured in inches with a measurement of 0.58 inches or less assessed at a condition of fair or better.

PSC, IRI, and rutting are combined to rate a section of pavement which is assigned the lowest condition of any of the three indices.

## State of Washington

The following table shows the combined conditions and the ratings for each index:

Category	PSC	IRI	Rutting
Very Good	80 - 100	< 96	< 0.24
Good	60 - 79	96 - 170	0.24 - 0.41
Fair	40 - 59	171 - 220	0.42 - 0.58
Poor	20 - 39	221 - 320	0.59 - 0.74
Very Poor	0 - 19	> 320	> 0.74

WSDOT's policy is to maintain 85 percent of pavements at a condition level of fair or better, based on an average condition level of the last three assessments. Calculation of the percentages was based on vehicle miles traveled, a key data for highway planning and management and a common measure of roadway use.

The following table shows pavement condition ratings for state highways:

Pavements			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Calendar Year			
2021	2019	2017	Average of Last Three Assessments
92.5%	94.1%	93.2%	93.3%

The following table reflects the state's estimated and actual expenditures necessary to preserve state highways at the established condition level:

Pavements					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
(expressed in thousands)					
	2024	*2023	2022	2021	2020
Planned	\$ 211,280	\$ 358,925	\$ 139,663	\$ 211,788	\$ 194,105
Actual	217,547	272,043	119,280	124,491	169,303
Variance	\$ (6,267)	\$ 86,882	\$ 20,383	\$ 87,297	\$ 24,802
	-3.0%	24.2%	14.6%	41.2%	12.8%

*\*Amounts reported for fiscal year 2023 were updated to correct errors in prior year's calculations.*

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management's decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors. For fiscal year 2021, the 41.2 percent variance is due to a combination of decreased expenditures and an additional appropriation for the Connecting Washington Program that funded other various projects to enhance the statewide transportation system and maintain critical infrastructure.

For more information about pavements, refer to WSDOT's website at: [Pavement Design & Management](#).

**BRIDGE CONDITION**

WSDOT inspects and performs condition assessments on approximately 3,378 state-owned vehicular bridges in excess of 20 feet in length. While most bridges undergo condition assessments every two years, the National Bridge Inspection Standards (NBIS) make provisions for some bridges to be inspected more or less frequently. Factors that are considered when determining the frequency of inspection include age, type of structure, span length, and condition. There are currently about 345 bridges that are inspected on a four-year cycle, and many bridges that are inspected more frequently than every two years. Underwater bridge components are inspected at least once every five years in accordance with Federal Highway Administration (FHWA) requirements.

WSDOT uses a performance measure established in FHWA’s *Recording and Coding Guide for the Structural Inventory and Appraisal of the Nation’s Bridges*, which classifies the physical condition of bridges as good, fair, or poor based on structural sufficiency standards for the following bridge components: bridge superstructure, substructure, and deck. The appraisal data is collected in the National Bridge Inventory and assigned a code from 0 to 9, with 0 being in a failed condition and 9 being in excellent condition.

Category	National Bridge Inventory Code	Description
Excellent	9	No problem
Good	7 or 8	A range from no problems noted to some minor problems
Fair	5 or 6	All primary structural elements are sound but may have deficiencies such as minor section loss, deterioration, cracking, spalling, or scour
Poor	4 or less	Advanced deficiencies such as section loss, deterioration, cracking, spalling, scour, or seriously affected primary structural components

WSDOT’s policy is to maintain 90 percent of bridges at a condition level of fair or better, based on an average condition level of the last three assessments.

The following table shows condition ratings for state bridges:

Bridges			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Fiscal Year			
2023	2021	2019	Average of Last Three Assessments
92.6%	94.7%	92.9%	93.4%

The following table reflects the state’s estimated and actual expenditures necessary to preserve the bridges at the established condition level:

Bridges					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
(expressed in thousands)					
	2024	*2023	2022	2021	2020
Planned	\$ 121,869	\$ 192,323	\$ 135,355	\$ 114,868	\$ 148,212
Actual	161,472	144,316	92,080	109,137	120,554
Variance	\$ (39,603)	\$ 48,007	\$ 43,275	\$ 5,731	\$ 27,658
	-32.5%	25.0%	32.0%	5.0%	18.7%

*\*Amounts reported for fiscal year 2023 were updated to correct errors in prior year’s calculations.*

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management’s decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors. The significant variance between actual and planned expenditures in fiscal year 2022 and 2023 can be attributed to continued insufficient resources in keeping up with increased delivery demands imposed on WSDOT. Actual expenditures exceeded planned expenditures significantly in fiscal year 2024 due to several emergency bridge repairs and unplanned deck and bridge rehabilitation projects.

For more information about bridges, refer to WSDOT’s website at: [Design Topics, Bridges and Structures](#).



**SAFETY REST AREA CONDITION**

Beginning in fiscal year 2020, WSDOT performs condition assessments on safety rest areas in the odd year of every fiscal biennium. Sites and buildings are divided into functional components that are assessed with a three-tiered condition scale: good, fair, and poor condition. The assessment criteria are based on guidelines that are typical of industry standards and have been modified by WSDOT Capital Facilities Program to align with transportation-related facilities.

While the scale for condition measurement remains unchanged, both the condition rating tiers and the condition target for safety rest areas were modified effective for fiscal year 2020. The rating for a safety rest area to be considered in “fair” condition was increased from 50 percent to 60 percent under the new plan, representing a higher assessment standard than under the historical rating system.

WSDOT’s policy is to maintain 85 percent of safety rest areas at a level of fair or better condition, based on the average condition level of the last three assessments. However, the implementation of the new condition assessment criteria in fiscal year 2020 resulted in the safety rest area condition rating falling below target in the last three assessments.

The following table shows condition ratings for safety rest areas:

Safety Rest Areas			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Fiscal Year			
2021	2019*	2017*	Average of Last Three Assessments
45.7%	80.4%	80.4%	68.8%

\* The percentages for the 2017 and 2019 assessments were recalculated to reflect the new rating methodology effective July 2019.

In the fall of 2022, WSDOT began evaluating the feasibility of continuing to manage safety rest areas under the same asset management plan as all other agency-owned infrastructure assets. In March 2023, the determination was made to remove safety rest areas from the modified approach to depreciation and transition to the straight-line depreciation method. As a result, no condition assessment was performed for safety rest areas in fiscal year 2023. WSDOT has been working on asset valuations and will record accounting adjustments in fiscal year 2025. Any remaining depreciation on safety rest area assets will be calculated quarterly in conjunction with other WSDOT capital assets.

The following table reflects the state’s estimated and actual expenditures necessary to preserve the safety rest areas at the established condition level:

Safety Rest Areas					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
<i>(expressed in thousands)</i>					
	2023	2022	2021	2020	2019
Planned	\$ 11,871	\$ 6,694	\$ 8,140	\$ 9,420	\$ 11,084
Actual	11,535	7,589	7,256	8,601	9,004
Variance	\$ 336	\$ (895)	\$ 884	\$ 819	\$ 2,080
	2.8%	-13.4%	10.9%	8.7%	18.8%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management’s decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors.

For more information about safety rest areas, refer to the WSDOT’s website at: [Safety Rest Areas](#).