

WHAT'S NEW

What's new for 2025-27 biennial budget submittals

Direct pay

Under the federal Inflation Reduction Act of 2022, new and expanded tax credits for clean energy technologies are available to tax-exempt and government entities. The 2024 supplemental capital budget directs OFM to assist agencies with filing annual tax returns for 2023 and 2024. Agencies must identify projects that may qualify for direct pay and submit the information to OFM. The direct pay [form](#) is available on both the [operating](#) and [capital](#) budget instructions forms webpages. Questions about these instructions or project eligibility should be directed to your [assigned](#) OFM budget advisor. See [Chapter 1.7](#) of the capital and [Chapter 12](#) of the operating instructions for more information.

Facility costs

[Chapter 9](#) of the operating instructions have been substantially rewritten and applies to all agencies. With an overall goal to increase transparency, agencies are now required to complete a new Facility Cost Template for all leased, owned and receivable (subleased) facilities, even if there's no decision package for that location. Agencies must use the customized Facility Cost Template provided by OFM. Other versions will not be accepted, but supplemental notes and assumptions may be attached. Please refer to [Chapter 9](#) for more detailed instructions. Higher education agencies can find additional instructions in [Chapter 15](#).

The HEAL Act

Now a separate chapter, additional information and requirements relating to The Healthy Environment for All Act can be found in [Chapter 13](#).

Puget Sound recovery and salmon strategy requirements

[Chapter 14](#) identifies expanded agency responsibilities and requirements related to Puget Sound recovery and the Governor's salmon strategy.

Additional funding question in decision packages

Agencies will be required to answer a new question about funding history with each budget funding request. See [Chapter 2](#) for additional information.

New tool for monitoring state-imposed fees

OFM has developed an interface for agencies to monitor and track state-imposed fees (the data and fees themselves are unchanged). Additional information can be found in [Chapter 8](#).

Funding for IT projects

Updates from One Washington and WaTech for IT project funding can be found in [Chapter 10](#).

Central services

New central service items in [Chapter 11](#) include the Office of Equity in the Governor's Office and WaTech separating the former OCIO into separate service line items.

College in the High School (CIHS) enrollment data

Higher education institutions should now utilize the CIHS enrollment data [template](#) to submit course administrative data to OFM and legislative fiscal staff. More information about the template can be found in [Chapter 15](#).

Transportation updates

Minor updates for transportation submittals can be found in [Chapter 16](#).