2023-25 and 2025-27 Enacted Budget Balance Sheet

General Fund-State (GFS), Education Legacy Trust Account (ELTA),
Washington Opportunity Pathways Account (OPA),
Workforce Education Investment Account (WEIA), Fair Start for Kids Account (FSKA),
Budget Stabilization Account (BSA) and Washington Rescue Plan Transition Account (WRPTA)
Dollars in Millions

	2023-25			2025-27		
	GFS	ELTA , OPA, WEIA, FSKA [1]	TOTAL	GFS	ELTA , OPA, WEIA, FSKA [1]	TOTAL
RESOURCES						
Beginning Fund Balance	**4,184.7**	**1,102.4**	**5,287.0**	**1,397.2**	**930.0**	**2,327.2**
June 2025 Revenue Forecast	63,426.4	3,710.7	67,137.1	70,088.4	4,667.2	74,755.5
September 2025 Revenue Forecast Change	(47.3)	33.9	(13.4)	(316.5)	(95.8)	(412.3)
Current Revenue Totals	**63,379.1**	**3,744.5**	**67,123.7**	**69,771.8**	**4,571.4**	**74,343.2**
Transfers to Budget Stabilization Account (1% of GSR)	(639.5)	-	(639.5)	(701.8)	-	(701.8)
Transfers to Budget Stabilization Account (EGSR)	-	-	-	-	-	-
Enacted Fund Transfers	2,136.2		2,136.2	617.2	8.0	625.2
Actual/Assumed Prior Period Adjustments	220.9	0.4	221.3	40.8	-	40.8
ACFR Adjustments	(3.4)	54.8	51.4	-	-	-
Prior Period Adjustment - Gain Share [2]	128.9		128.9	37.7	-	37.7
Total Resources (Including Beginning Fund Balance)	**69,406.8**	**4,902.1**	**74,308.9**	**71,163.0**	**5,509.4**	**76,672.4**
EXPENDITURES						
Enacted Budgets						
2023-25 Biennium	68,771.5	3,972.0	72,743.5			
2025-27 Biennium				72,676.4	5,181.2	77,857.7
Actual/Assumed Reversions [3]	(761.9)	-	(761.9)	(764.1)	-	(764.1)
Total Expenditures	**68,009.6**	**3,972.0**	**71,981.7**	**71,912.3**	**5,181.2**	**77,093.6**
RESERVES						
Projected Ending Balance	**1,397.2**	**930.0**	**2,327.2**	**(749.4)**	**328.2**	**(421.2)**
Budget Stabilization Account						
Beginning Balance	652.4		652.4	1,254.0		1,254.0
Transfers from General Fund (1% of GSR)	639.5		639.5	701.8		701.8
Transfers from General Fund (EGSR)	-		-	-		-
Actual Prior Period Adjustments	0.1		0.1	-		-
Actual/Assumed Biennium - Interest Earnings	59.5		59.5	95.4		95.4
2023-25 Biennium Appropriations	(21.1)		(21.1)	-		-
2025 Supplemental Budget Appropriations	(77.7)		(77.7)			
Actual Reversions	1.4		1.4	-		-
Projected BSA Ending Balance	**1,254.0**		**1,254.0**	**2,051.3**		**2,051.3**
Washington Rescue Plan Transition Account						
Beginning Balance	2,100.0		2,100.0			
Transfer to General Fund	(2,100.0)		(2,100.0)			
Projected WRPTA Ending Balance	**-**		**-**	**-**		**-**
Total Reserves Including BSA and WRPTA	**2,651.2**	**930.0**	**3,581.2**	**1,301.9**	**328.2**	**1,630.1**

(1) No revenue or expenditures for 25H - FSKA.

(2) Gain Share amount reflects FY24 actuals and FY25 actuals-to-date with projected incoming receipts. FY26 based on preliminary actuary calcuation.

(3) Reversion percentages are consistent with the ERFC's adopted enacted budget outlook from June 2025 (1.0% for FY25 and FY26; 0.75% for FY27).

Acronyms
BSA - Budget Stabilization Account
GSR - General State Revenues
EGSR - Extraordinary General State Revenues
WRPTA - Washington Rescue Plan Transition Account