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),
and Budget Stabilization Account (BSA)
Dollars in Millions

	2025-27		
	GFS	ELTA , OPA, WEIA, FSKA [1]	TOTAL
RESOURCES			
Beginning Fund Balance	**1,482.4**	**1,053.2**	**2,535.6**
September 2026 Revenue Forecast [2]	69,973.8	6,284.4	76,258.2
November 2026 Revenue Forecast Changes [3]	86.2	109.1	195.4
Current Revenue Totals	**70,060.1**	**6,393.5**	**76,453.6**
Transfers to Budget Stabilization Account (1% of GSR)	(700.4)	-	(700.4)
Transfers to Budget Stabilization Account (EGSR)	-	-	-
Transfers from Budget Stabilization Account	880.0	-	880.0
Enacted Fund Transfers	1,002.9	8.0	1,010.9
Actual/Assumed Prior Period Adjustments	302.4	0.2	302.6
ACFR Adjustments	(44.6)	81.4	36.8
Total Resources (Including Beginning Fund Balance)	**72,982.8**	**7,536.2**	**80,519.0**
EXPENDITURES			
Enacted Budgets			
2025-27 Biennium	72,676.4	5,181.2	77,857.7
2026 Supplemental Budget [4]	1,448.3	898.2	2,346.5
Actual/Assumed Reversions [5]	(644.6)	-	(644.6)
Total Expenditures	**73,480.1**	**6,079.5**	**79,559.5**
RESERVES			
Projected Ending Balance	**(497.2)**	**1,456.7**	**959.5**
Budget Stabilization Account			
Beginning Balance	1,268.9		1,268.9
Transfers from General Fund (1% of GSR)	700.4		700.4
Transfers from General Fund (EGSR)	-		-
Transfers to General Fund	(880.0)		(880.0)
Actual/Assumed Prior Period Adjustments	14.1		14.1
Actual/Assumed Biennium - Interest Earnings	85.9		85.9
Appropriations	(141.3)		(141.3)
Actual/Assumed Reversions	-		-
Projected BSA Ending Balance	**1,047.9**		**1,047.9**
Total Reserves Including BSA	**550.7**	**1,456.7**	**2,007.4**

(1) No revenue or expenditures for 25H - FSKA in 2025-27.

(2) All legislative revenue changes, including capital gains tax redistributions, are reflected in the forecast.

(3) The November 2026 revenue forecast changes line represents economic changes.

(4) For calculation purposes only, the expenditures include General Fund-State funding in the amount of $189,000 for FY 2027 that was vetoed by the Governor in subsection 119(13) of Chapter 268, Laws of 2026, partial veto (ESSB 5998). No final determination has been made regarding whether the funding lapses as a result of the Governor's veto.

(5) Reversion percentages are consistent with the ERFC's adopted enacted budget outlook from April 2026 (Updated for FY26 actuals and 0.9% for FY27).

Acronyms

BSA - Budget Stabilization Account

GSR - General State Revenues

EGSR - Extraordinary General State Revenues

House and Senate Fiscal Committees and the Office of Financial Management
November 2026