

## 2011-13 and 2013-15 Balance Sheet For ESHB 1057

Including 2013 Supplemental Budget

### General Fund-State, Education Legacy Trust and Opportunity Pathways Accounts (and Budget Stabilization Account)

Dollars in Millions

	2011-13	2013-15
<b>RESOURCES</b>		
<b>Beginning Fund Balance</b>	(60.4)	209.2
March 2013 Forecast Update	31,009.3	33,025.0
Bracken Decision	(3.2)	(160.3)
Transfer to Budget Stabilization Account	(268.0)	(307.0)
Other Enacted Fund Transfers	378.6	-
Alignment to the Comprehensive Financial Statements	(5.0)	-
Adjustment to Working Capital (HB 2822)	238.0	-
<b>Proposed Changes</b>		
Transfer From Budget Stabilization Account to GFS		-
Other Fund Transfers	1.8	517.9
General Fund: Legislation & Budget Driven	-	127.4
HB 2064 - Estate taxes (Bracken Decision, ELTA)	-	159.3
HB 2036 - Tax Preferences (Out-of-state Sales Tax, ELTA)	-	47.3
<b>Total Resources (including beginning fund balance)</b>	<b>31,291.0</b>	<b>33,618.8</b>
<b>EXPENDITURES</b>		
<b>2011-13 Enacted Budget (Incl. 2012 Supp.)</b>		
Enacted Budget	31,249.2	
Actual/Anticipated Reversions	(165.9)	
<b>Proposed Changes</b>		
Maintenance Level Changes	18.2	
Policy Changes	(19.8)	
<b>Total Expenditures</b>	<b>31,081.8</b>	
<b>Proposed 2013-15</b>		
Maintenance Level		33,738.7
Policy Changes		(18.6)
Anticipated Reversions		(120.0)
<b>Total Expenditures</b>		<b>33,600.1</b>
<b>RESERVES</b>		
<b>Projected Ending Balance</b>	<b>209.2</b>	<b>18.7</b>
Budget Stabilization Account Beginning Balance	-	268.0
Transfer from General Fund and Interest Earnings	268.0	307.0
Transfer from Budget Stabilization To GFS	-	-
<b>Projected Budget Stabilization Account Ending Balance</b>	<b>268.0</b>	<b>575.0</b>
<b>Total Reserves (Near General Fund plus Budget Stabilization)</b>	<b>477.2</b>	<b>593.7</b>

## Fund Transfers, Revenue Legislation and Budget Driven Revenues

(Dollars, In Millions)

<b>Fund Transfers</b>	<b><u>2011-13</u></b>	<b><u>2013-15</u></b>
Public Works Assistance Account	-	394.0
Public Facility Construction Loan Account	-	16.0
Life Sciences Discovery Fund	-	28.0
Local Toxics Account	-	21.0
Treasurers Service Account	1.8	20.0
Data Processing Revolving Account	-	16.1
Legal Services Revolving	-	2.5
Personnel Service Account	-	1.5
Waste Reduction/Recycling/Litter Account	-	11.7
Criminal Justice Treatment Account	-	3.2
Flood Control Assistance Account	-	2.0
Health Benefit Exchange Account (Loan Repayment)		0.7
Professional Engineers' Account		1.9
Electrical License Account		3.4
Business and Professions Account		3.6
Elim. Statutory Transfer (Opp. Pathway / School Const.; starts 15-17)		
Transfer To Child/Family Reinvestment	-	(7.7)
<b>Subtotal</b>	<b><u>1.8</u></b>	<b><u>517.9</u></b>
<b>General Fund: Legislation &amp; Budget Driven</b>		
HB 1971 - Communications Services Reform	-	109.9
HB 1947 - HB Exchange Operations	-	(35.5)
SB 5287 - Eliminating Accounts & Funds	-	0.2
Increased Collection of Existing Sales Tax	-	39.3
Budget Driven: DOR Auditors	-	9.6
Budget Driven: Lottery (To Opp Pathways)	-	2.4
Budget Driven: L&I Elevator Operators	-	1.5
<b>Subtotal</b>	<b>-</b>	<b><u>127.4</u></b>
<b>Education Legacy Trust: Legislation &amp; Budget Driven</b>		
HB 2064 - Estate taxes (Bracken Decision)	-	159.3
HB 2036 - Tax Preferences (Out-of-state Sales Tax)	-	47.3
<b>Subtotal</b>	<b>-</b>	<b><u>206.6</u></b>
 <b>Total</b>	 <b>1.8</b>	 <b><u>851.9</u></b>

Note: Transfers to the Budget Stabilization Account are displayed on the Balance Sheet.