

Initiative Measure No. 2019

Filed January 10, 2024

AN ACT Relating to providing parents and their children with more choices for a quality elementary and secondary education through the family empowerment scholarship program; amending RCW 83.100.230; adding a new section to chapter 28A.150 RCW; adding a new section to chapter 28B.77 RCW; and creating a new section.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec. 1.** (1) The people recognize that:

(a) According to the Washington Constitution, it is "the paramount duty" of the state government to make "ample provision" for the basic education of all children residing within its borders, without distinction or preference on account of race, color, economic status, or sex;

(b) Test scores and other standard measurements of student achievement indicate that Washington's elementary and secondary students are struggling and their proficiency in basic skills, particularly in reading and mathematics, has been in decline for several years;

(c) Parents are and should be the primary decision makers about their children's well-being, including about what is best for their children's education;

(d) The state should empower and support families to choose the educational environment that best suits each student's needs;

(e) The state has authorized various education options, including traditional public schools, charter schools, home-based instruction, and private schools. However an inequity remains, families with greater financial means can choose from among these options, while families that do not have such means cannot. This inequity traps some students in failing schools or schools that do not meet their needs; and

(f) The recent COVID-19 pandemic has made the societal cost of this inequity plain and apparent.

(2) Therefore, the people intend to establish a more equitable funding program that empowers families to make choices while providing greater educational equity, enrichment, and achievement. This program will use a system of scholarship moneys to assure a uniform quality education for all of Washington's elementary and secondary students.

NEW SECTION. **Sec. 2.** A new section is added to chapter 28A.150 RCW to read as follows:

(1) The family empowerment scholarship program is established. The goal of the program is to empower families to choose an educational environment and program that will prepare their students for postsecondary education, gainful employment or entrepreneurship, and a successful future, regardless of the parents' income level or zip code, by providing funding that includes only those minimum state controls necessary to ensure the proper administration of the program.

(2) The council must administer the program in accordance with this section and section 3 of this act.

(3) To apply for the program, the parent of an eligible student must submit an application to the council in the manner and by the deadline set by the council.

(4) The council must annually award 75,000 scholarships of \$12,000 each on a first-come, first-served basis, with priority for participating students whose agreement is automatically renewed under subsection (6) of this section.

(5) To participate in the program and receive a scholarship award, the parent of an eligible student must sign, and submit to the council, an agreement that obligates the parent to:

(a) Home-school the participating student in compliance with the home-based instruction requirements of RCW 28A.225.010 and 28A.200.010, or enroll the participating student in a private school;

(b) (i) Use the scholarship award only for the participating student and only for the following purposes:

(A) Curricula and other materials necessary to provide home-based instruction;

(B) Tuition, fees, or both at a private school;

(C) Textbooks required by a private school;

(D) Tutoring and other services with a direct nexus to academics;

(E) Computer hardware or other technological devices;

(F) Tuition, fees, or both for a private online learning program;

(G) Fees for nationally standardized norm-referenced achievement tests, advanced placement examinations, and any examinations related to college or university admission;

(H) Uniforms required to attend a private school; and

(I) Costs for annual standardized testing or the academic progress assessment required under RCW 28A.200.010 for participating students receiving home-based instruction.

(ii) Not use the scholarship award for the following purposes:

(A) Transportation of the participating student; or

(B) Consumable educational supplies, including paper, and pens or markers; and

(c) Withdraw from or not enroll in the public school the participating student attends or is eligible to attend, and release the public school and, if applicable, the school district, from all obligations to provide an education or education services to the participating student.

(6) Agreements signed and submitted to the council automatically renew annually unless:

(a) The parent of a participating student submits a request in writing to the council to withdraw from the program or fails to comply with the provisions of the agreement. The termination of an agreement due to a failure to comply with its provisions must be

based on a willful disregard of program requirements and may not be based upon a good-faith error by a parent;

(b) The participating student graduates from high school or earns a high school equivalency certificate under RCW 28B.50.536; or

(c) The participating student is ineligible to attend a public school in the state.

(7) (a) This act does not permit any government agency to exercise control or supervision over any private school or home-based instruction.

(b) A private school that accepts a payment from a parent who receives a scholarship award under this act is not an agent of the state or federal government.

(c) A private school shall not be required to alter its creed, practices, admissions policy, or curriculum in order to accept participating students whose parents pay tuition or fees from a scholarship award under this act.

(d) In any legal proceeding challenging the application of this act to a private school, the state bears the burden of establishing that the law is necessary and does not impose any undue burden on private schools or home-based instruction.

(8) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Agreement" means the contract developed by the council and signed by the parent of an eligible student that is consistent with the requirements of this section and section 3 of this act and establishes the obligations of the parent and the council.

(b) "Council" means the student achievement council created under chapter 28B.77 RCW.

(c) "Eligible student" means a person residing in Washington who is at least five years of age and less than 21 years of age, unless the person is ineligible to attend a public school in the state.

(d) "Home-based instruction" has the same meaning as in RCW 28A.225.010.

(e) "Parent" means a parent, guardian, or other person or entity having legal custody of a child.

(f) "Participating student" means a student whose parent has submitted a signed agreement to the council and been awarded scholarship funds.

(g) "Private school" means a school approved under chapter 28A.195 RCW.

(h) "Program" means the family empowerment scholarship program.

(i) "Public school" has the same meaning as in RCW 28A.150.010.

NEW SECTION. **Sec. 3.** A new section is added to chapter 28B.77 RCW to read as follows:

(1) The council must administer the family empowerment scholarship program established under section 2 of this act in accordance with this section and section 2 of this act.

(2) In administering the family empowerment scholarship program, the council must:

(a) Create and implement an application process that includes a standard application form and annual deadlines;

(b) Review and prioritize applications;

(c) Notify applicants of their award status before July 1st;

(d) Develop an agreement and a process to receive signed agreements;

(e) Develop and implement a method of awarding scholarship funds to the parent of a participating student; and

(f) Create and implement a process to automatically renew the agreement of the parent of a participating student if the requirements in section 2 of this act are met.

(3) The council may not add additional eligibility, agreement, or other requirements that impose barriers or burdens to parents applying for the family empowerment scholarship program.

(4) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Agreement" has the same meaning as in section 2 of this act.

(b) "Parent" has the same meaning as in section 2 of this act.

(c) "Participating student" has the same meaning as in section 2 of this act.

Sec. 4. RCW 83.100.230 and 2021 c 199 s 105 are each amended to read as follows:

The education legacy trust account is created in the state treasury. Money in the account may be spent only after appropriation. Expenditures from the account may be used only for support of the common schools, funding the family empowerment scholarship program established under section 2 of this act, and for expanding access to higher education through funding for new enrollments and financial aid, early learning and child care programs, and other educational improvement efforts.

--- END ---



Bob Ferguson
ATTORNEY GENERAL OF WASHINGTON

Administration Division
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January 22, 2024

The Honorable Steve Hobbs
Elections Division
ATTN: Initiative and Referendum
PO Box 40220
Olympia, WA 98504-0220

Re: Initiative No. 2019

Dear Secretary Hobbs:

Pursuant to RCW 29A.72.060, we supply herewith the ballot title and ballot measure summary for Initiative No. 2019 to the People (an act relating to providing parents and their children with more choices for a quality elementary and secondary education through the family empowerment scholarship program).

BALLOT TITLE

Statement of Subject: Initiative Measure No. 2019 concerns scholarships for home-based and private elementary and secondary education.

Concise Description: This measure would require the State to provide 75,000 scholarships of \$12,000 each on a first-come, first-served basis for elementary and secondary home-schooling or private-school expenses and specify permissible uses and eligibility criteria.

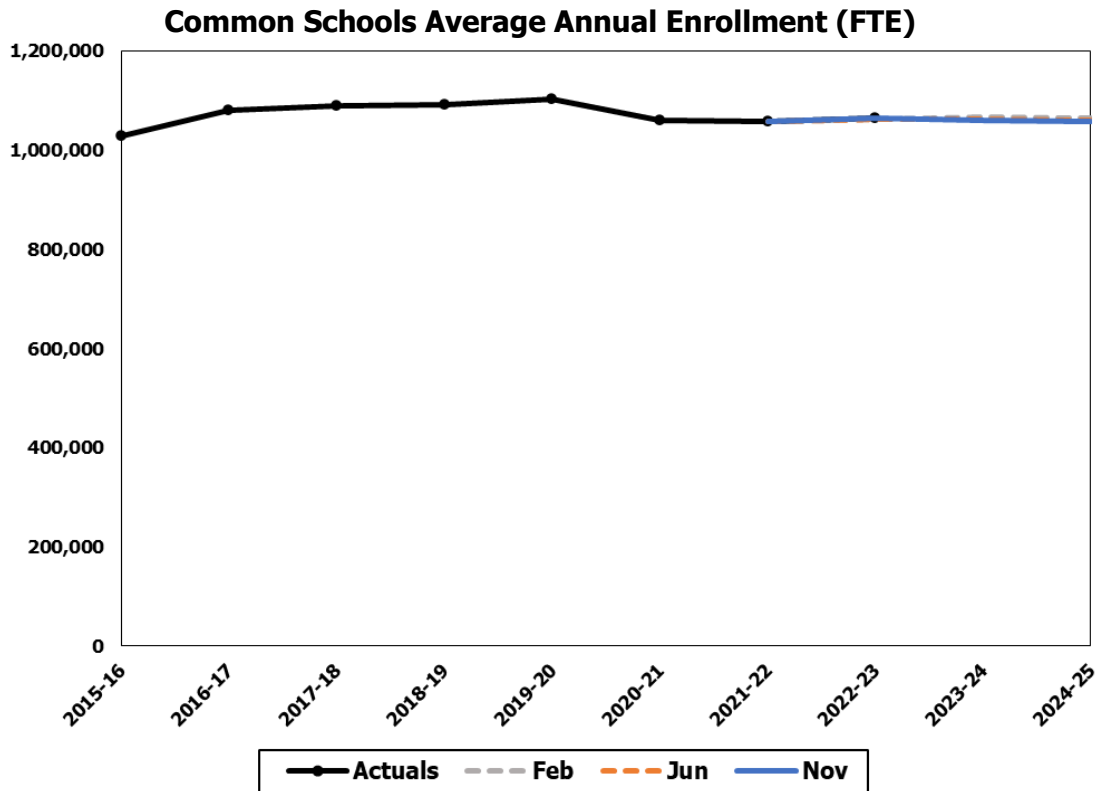
Should this measure be enacted into law? Yes No

BALLOT MEASURE SUMMARY

This measure would establish and specify terms of the “family empowerment scholarship program,” administered by the Washington Student Achievement Council. Parents receiving awards on behalf of students agree to home-school the student pursuant to statutory home-based instruction requirements or enroll the student in private school, and use funds for specified purposes. The measure would require the annual award of 75,000 scholarships of \$12,000 each on a first-come, first-served basis, with priority for renewed scholarship agreements.

Sincerely,

s/Alicia O. Young
ALICIA O. YOUNG
Deputy Solicitor General
(360) 586-2697



The Common School enrollment forecast includes K-12 grade level enrollments, Running Start enrollments, the University of Washington Transition Program, the Open Door Dropout Reengagement Program, summer school, and private and home-schooled students receiving ancillary services from public schools.

Forecast Comparisons (Academic Year Averages)

Academic Year	Feb-23 Forecast	Jun-23 Forecast	Nov-23 Forecast	Feb to Nov Difference	Percent Difference	Jun to Nov Difference	Percent Difference
2024	1,066,362	1,062,009	1,059,409	-6,953	-0.7%	-2,600	-0.2%
2025	1,065,001	1,060,721	1,058,212	-6,789	-0.6%	-2,509	-0.2%

Compared to June, the November 2023 forecast is down an average of 2,555 students, which is on par for the 2023-25 Biennium.

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Tracking the Current Forecast

Month	Jun-23		Variance	Percent
	Forecast	Actual		Variance
Sep-23	1,026,324	1,021,169	-5,155	-0.5%
Oct-23	1,060,190	1,060,814	624	0.1%

Actuals for the first two months of 2023-24 are tracking down by an average of 2,266 students, which is on par with the June forecast.

Academic Year Caseload Change

Academic Year		Caseload	Change from Prior Year	Percent Change
Actual	2015-16	1,028,594		
	2016-17	1,079,421	50,827	4.9%
	2017-18	1,089,687	10,266	1.0%
	2018-19	1,091,958	2,271	0.2%
	2019-20	1,101,758	9,800	0.9%
	2020-21	1,060,586	-41,172	-3.7%
	2021-22	1,057,179	-3,407	-0.3%
Forecast	2022-23	1,063,404	6,225	0.6%
	2023-24	1,059,409	-3,995	-0.4%
	2024-25	1,058,212	-1,197	-0.1%

In 2020-21, Common Schools enrollment declined year-over-year by 3.7 percent due to concerns about COVID-19 and remote/hybrid schooling. Some families opted for home-based instruction, private school instruction, or delaying enrollment in kindergarten. Additional families may have relocated out-of-state. Enrollment did not recover in 2021-22. Kindergarten and 1st grade public school enrollment rates improved from those of the prior year, though not to pre-pandemic rates. Further, year-over-year declines occurred in grades 4-8 as well as grade 10, Running Start, and Open Door. In 2022-23, Running Start enrollment continued to decline.

For both 2023-24 and 2024-25, enrollment growth will be flat due to declining birth rates and smaller age cohorts progressing through the K-12 system. For example, kindergarten declined year-over-year by 4.6 percent while Running Start grew year-over-year by 13.2 percent.

Risks to the Forecast

The risks to the Common Schools enrollment forecast (K-12, Open Door, and Running Start) are high. Demand for Common School enrollment, private school, and home-based instruction are highly influenced by the state's economic conditions, demand for labor, and net in-state migration.

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The background of the page is a photograph of the Washington State Capitol building. The building is a large, classical-style structure with a prominent central dome and a portico supported by several tall columns. The scene is framed by the branches of cherry blossom trees in full bloom, with white flowers and green leaves visible in the foreground and around the building. The sky is a clear, light blue.

Washington State Economic and Revenue Forecast

**November 2023
Volume LI, No. 4**



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This Publication is available on the Internet at <http://www.erfc.wa.gov>

Preface

ERFC forecasting structure and schedule

The Economic and Revenue Forecast Council is required by Chapter 231, Section 34, Laws of 1992 (RCW 82.33.020) to prepare a quarterly state economic and revenue forecast and submit it to the Forecast Council. This report presents the state's economic and General Fund-State revenue forecast. It is issued four times a year. The Washington State GF-S revenue forecast is prepared quarterly in conjunction with the state economic forecast for the Economic and Revenue Forecast Council. The Council consists of seven members, two appointed by the Governor, four appointed by the Legislature – one from each caucus of the Senate and House of Representatives, and the State Treasurer. Current members of the Economic and Revenue Forecast Council are listed inside the front cover of this publication. The GF-S revenue forecast is updated four times per year: March (February in even-numbered years), June, September, and November. The staff of the Economic and Revenue Forecast Council is responsible for the preparation of the state's economic forecast and the forecast of the Department of Revenue's GF-S revenue sources as well as GF-S revenue from fines and forfeitures collected by the Administrative Office of the Courts with GF-S share of court fees, fines, and forfeitures. The staff is also responsible for review and coordination of the revenue forecasts of other agencies that collect relatively large amounts of GF-S revenue. These are the Department of Licensing, the Office of the Insurance Commissioner, the Lottery Commission, the State Treasurer, the Liquor and Cannabis Board, and the Office of Financial Management. The Office of Financial Management is responsible for summarizing the forecasts of all other state agencies that collect relatively smaller amounts of GF-S revenue.

Forecast Procedure

For each quarterly update, the staff of the Economic and Revenue Forecast Council, under the direction of the Executive Director, reviews (and if warranted, modifies) a national economic forecast prepared by IHS Markit. A state economic forecast is then prepared using an econometric model that links Washington's economy to the national economy. After review by forecast workgroups; the Governor's Council of Economic Advisors; and the Economic and Revenue Forecast Council, this state economic forecast (updated for newly released data) is used to prepare a baseline revenue forecast for GF-S and the related funds. The forecasts are based on current law and administrative practices and do not reflect pending legal challenges to GF-S receipts until they are resolved. Additionally, at least two alternative forecasts are prepared for all GF-S and related fund sources and presented to the Forecast Council for approval. Once the Council approves the forecast, it becomes the official forecast of GF-S and related fund revenues.

Data in this publication are accurate through December 4, 2023.

Washington State Economic and Revenue Forecast

Prepared by the
Economic and Revenue Forecast Council

November 2023
Volume LI, No. 4

Exhibit 4



Executive Summary

- **The economy continues to expand, although inflation remains high.**
- **The forecast for GDP growth in 2023 is now 2.4%, up from 2.1% in the September forecast. For 2024, real GDP growth is 1.2%, up from 1.0% in the September forecast. For 2025 through 2027, we expect growth rates of 1.7%, 2.1%, and 1.9%. The September forecast called for growth of 2.0%, 2.0%, and 1.9% in 2025 through 2027.**
- **Oil prices are declining.**
- **The Washington economy continued to expand through the third quarter of 2023.**
- **Washington employment growth in September and October was more than expected in the September forecast.**
- **The Washington unemployment rate rose to 3.8%, the first increase since June.**
- **Washington housing construction slowed in the third quarter of 2023.**
- **Seattle home prices increased in August for a fifth consecutive month.**
- **Washington exports decreased 0.8% from the third quarter of 2022 to the third quarter of 2023.**
- **Seattle consumer price inflation outpaced the national average in the year ending in October 2023.**
- **Tracked revenue collections since September have come in slightly below their forecasted amounts.**
- **Despite Revenue Act taxes coming in slightly lower than forecasted, the November economic forecast projects higher personal income and employment, including construction employment. This has resulted in slight increases in forecasted Revenue Act taxes, with most of the increases occurring after FY24.**
- **Forecasted real estate excise taxes have decreased slightly due to lower-than-expected taxable activity.**
- **The final tally of funds subject to the budget outlook process for the 2021-23 biennium was \$18 million lower than estimated in September. The forecast of these funds was increased by \$191 million in the 2023-25 biennium and \$579 million in the 2025-27 biennium.**

U.S. Economic Forecast

The economy continues to recover and expand

The economy continues to expand, although inflation remains high. Economic growth recovered quickly from the pandemic with the help of fiscal and monetary policy. Strong demand fueled by policy responses, combined with ongoing supply issues caused inflation to spike and stay elevated. The Federal Reserve is combatting inflation by raising interest rates, although this threatens to slow economic growth. New COVID-19 cases have diminished, and the pandemic is no longer materially impacting the economy.

Our forecast was based on a modified version of the November S&P Global Market Intelligence forecast

This forecast is based on a modified version of S&P Global Market Intelligence's (formally HIS Markit) November 2023 Control forecast for the U.S. economy. We have adjusted real gross domestic product (GDP) to match the November 2023 Blue Chip "Consensus" GDP forecast for 2023 and 2024. The forecast for GDP growth in 2023 is now 2.4%, up from 2.1% in the September forecast. For 2024, real GDP growth is 1.2%, up from 1.0% in the September forecast. The forecast calls for three quarters of growth below 1.0% (SAAR) starting in the fourth quarter of this year. However, we no longer expect a quarter of negative growth as we did in the previous forecast. For 2025 through 2027, we expect growth rates of 1.7%, 2.1%, and 1.9%. The September forecast called for growth of 2.0%, 2.0%, and 1.9% in 2025 through forecast.

Oil prices have declined since the September forecast

Oil prices have declined since September. Increased production by some OPEC+ members, combined with record-high U.S. production have led to oil prices easing. Saudi Arabia is assumed to support more production cuts, however as OPEC+ has given up market share in an attempt to keep prices elevated, more members are producing above target levels. Concerns regarding the spread of the Israel – Hamas conflict have eased, diminishing some upward pressure on oil prices. The refiner acquisition price of crude oil in 2023 is expected to average \$77 per barrel, down from \$80 per barrel assumed in September (see Figure 1.5). Going forward, supply restrictions are expected to be modest, and increased U.S. production will keep prices in check as demand increases. We expect oil prices to decline throughout the forecast reaching \$66 per barrel in 2027. The September forecast expected oil prices to reach \$68 per barrel in 2027.

Washington Economic Forecast

The Washington economy continued to expand through the third quarter of 2023

The Washington economy continued to expand through the first three quarters of 2023. Washington employment growth in September and October was more than expected in the September forecast. In October, the Washington unemployment rate rose from 3.6% to 3.8%, the first increase since June. Washington housing construction continued to slow in the third quarter of 2023. Seattle home prices increased in August for a

ffifth consecutive month. Washington exports decreased 0.8% from the third quarter of 2022 to the third quarter of 2023. Seattle consumer price inflation outpaced the national average in the year ending in October 2023.

The Washington forecast features a higher level of nominal personal income in 2025 - 2027

The Washington forecast features a slightly higher level of nominal personal income in 2025 through 2027 compared to the September forecast as well as slightly higher employment throughout the forecast period. We expect a 6.1% increase in nominal Washington personal income this year, down from 6.5% in the September forecast. Annual growth rates for 2024 – 2027 average 5.4%, up from 5.1% in September. We expect a 2.4% increase in Washington employment this year, up from the 2.3% growth rate expected in the September forecast. We expect employment growth to average 0.9% per year in 2024 through 2027, up from 0.7% in the September forecast. We expect housing permits to total 38,300 units this year, down from the September forecast, and we expect permits to average 43,600 units in 2024 through 2027, down from 44,300 units in the September forecast. We expect the Seattle headline inflation to be 5.8% this year, unchanged from the September forecast. We expect Seattle headline inflation to average 2.4% per year in 2024 through 2027, up from 2.1% in the September forecast.

Revenue Forecast

Despite a shortfall in collections, forecasted revenue has increased due to the improved economic forecast

Tracked revenue collections since September, including Revenue Act collections, have come in slightly below their forecasted amounts. Despite this shortfall, the November economic forecast projects higher personal income and employment, including construction employment. This has resulted in slight increases in forecasted Revenue Act taxes, with most of the increases occurring after FY24. Forecasted real estate excise taxes, however, have decreased slightly due to the lower-than-expected taxable activity.

Total forecast change by biennium (millions):

21-23: *-\$18*
23-25: *\$191*
25-27: *\$579*

The final tally of funds subject to the budget outlook process was \$64,733.8 million in the 2021-23 biennium, \$17.9 million less than reported in September. Forecasted revenue for was increased by \$191.4 million in the 2023-25 biennium and \$578.9 million in the 2025-27 biennium. The November 2023 forecast for these funds total \$66,883.3 million in the 2023-25 biennium and \$71,505.8 million in the 2025-27 biennium.

billion in GF-S revenue, \$6.236 billion (9.2%) more than the baseline scenario, while the pessimistic forecast produces \$60.952 billion in revenue, \$6.937 billion (10.2%) less than the baseline.

Washington Opportunity Pathways Account

OPA forecast change by biennium (millions):

21-23: *-\$15.3*
23-25: *\$8.8*
25-27: *\$8.5*

The Washington Opportunity Pathways Account (OPA) receives all profits (excluding statutory transfers) from Washington-only lottery games plus all profits from the Mega Millions game. The final tally of OPA revenue for the 2021-23 biennium was \$378.1 million, \$15.3 million less than estimated in September. The forecast of OPA revenue for the 2023-25 biennium has been increased \$8.8 million to \$370.2 million and the forecast for the 2025-27 biennium has been increased \$8.5 million to \$366.0 million.

Education Legacy Trust Account

ELTA forecast change by biennium (millions):

21-23: *\$3.9*
23-25: *\$5.7*
25-27: *\$58.8*

The Education Legacy Trust Account (ELTA) was created in the 2005 legislative session, with revenue collection beginning in FY 2006. Funds from the account may only be used for support of the common schools, expanding access to higher education through funding for new enrollments and financial aid, and other educational improvement efforts. The ELTA is primarily funded by a tax on estates of over \$2 million. Legislation from the 2013 special session, however, added revenue from public utility (through FY 2023) and real estate excise taxes (REET), which had previously gone into non-GF-S accounts. Subsequent legislation also added revenue from solid waste taxes from FY 2016 – FY 2023 and a transfer of \$935 million from the additional property tax levy to the account in FY 2019. Forecasted revenue was further increased in the 2021 legislative session by ESSB 5096, which establishes a tax on certain transactions that produce capital gains above \$250,000. The final tally of ELTA revenue for the 2021-23 biennium was \$2,575.1 million, \$3.9 million more than was reported in September. The forecast has been increased by \$5.7 million for the 2023-25 biennium and \$58.8 million in the 2025-27 biennium, with decreases in REET and capital gains tax outweighed by increases in estate taxes. Forecasted ELTA receipts are now \$2,141.6 million for the 2023-25 biennium and \$2,372.3 million for the 2025-27 biennium.

Workforce Education Investment Account

WEIA forecast change by biennium (millions):

21-23: *\$0.0*
23-25: *\$5.1*
25-27: *\$4.5*

The Workforce Education Investment Account (WEIA) was created in the 2019 legislative session. The account, the purpose of which is to help fund the state's higher education system and student loans, was originally funded by a surcharge on specific industries that benefitted from an educated workforce. This tax was scheduled to take effect on January 1, 2020, and the Economic and Revenue Forecast Council was later tasked with forecasting revenue generated for the account.

ESSB 6492, passed in early February of the 2020 legislative session, retroactively eliminated the existing surcharge and replaced it with a simplified version that is effective April 1, 2020. The simplified surcharge applies to businesses with gross taxable activity under the “services and other activities” category of \$1 million or more (with some nonprofit and other businesses exempt). In addition to this surcharge, which equals 0.25% of gross taxable income, another surcharge is applied to a group of “select advanced computing businesses,” and is paid quarterly. WEIA revenue totaled \$779.0 million in the 2021-23 biennium, the same as reported in September. Forecasted revenue has been increased by \$5.1 million in the 2023-25 biennium and \$4.5 million in the 2025-27 biennium. WEIA revenue is now forecasted at \$842.7 million in the 2023-25 biennium and \$878.9 million in the 2025-27 biennium. The WEIA forecast by fiscal year is presented in Table 3.19.

Budgetary Balance Sheet for the 2021-23 and 2023-25 Biennia

Final reserves at the end of the 2021-23 biennium totaled \$8.039 billion.

Forecasted total reserves are \$5.762 billion for the end of the 2023-25 biennium.

Table 3.12 shows the budgetary balance sheet for the 2021-23 and 2023-25 biennia as prepared by the Office of Financial Management and the House and Senate fiscal committees. The balance sheet shows not only projected GF-S spending and resources but also total projected spending and resources for the GF-S plus the other main non-transportation state-funded accounts: the Education Legacy Trust Account (ELTA), the Washington Opportunity Pathways Account (OPA) and the Workforce Education Investment Account (WEIA). As shown in the table, the GF-S beginning fund balance for the 2021-23 biennium was \$3,673.7 million and the total beginning balance for GF-S, ELTA, OPA and WEIA combined was \$4,160.7 million. The final tabulation of GF-S reserves at the end of the 2021-23 biennium was \$6,937.0 million and the total reserves for the GF-S, ELTA, OPA and WEIA accounts totaled \$8,039.4 million. Based on the enacted biennial budget, the balance sheet projects total GF-S reserves of \$4,853.6 million at the end of the 2023-25 biennium and total reserves for the GF-S, ELTA, OPA and WEIA accounts of \$5,761.5 million.

Table 3.3
General Fund-State collections*
(millions of dollars, cash basis)

Biennium	Current Dollars	Percent Change	2012 Chained Dollars	Percent Change
1961-63	\$817.1		\$4,300.0	
1963-65	866.2	6.0%	4,439.3	3.2%
1965-67	1,128.6	30.3%	5,565.5	25.4%
1967-69	1,440.5	27.6%	6,658.6	19.6%
1969-71	1,732.7	20.3%	8,287.6	24.5%
1971-73	1,922.1	10.9%	8,506.3	2.6%
1973-75	2,372.4	23.4%	9,072.3	6.7%
1975-77	3,395.0	43.1%	11,292.2	24.5%
1977-79	4,490.0	32.3%	13,115.4	16.1%
1979-81	5,356.4	19.3%	13,016.4	-0.8%
1981-83	6,801.4	27.0%	14,381.6	10.5%
1983-85	8,202.4	20.6%	16,005.5	11.3%
1985-87	9,574.6	16.7%	17,638.4	10.2%
1987-89	10,934.1	14.2%	18,809.6	6.6%
1989-91	13,309.0	21.7%	21,087.6	12.1%
1991-93	14,862.2	11.7%	22,153.9	5.1%
1993-95	16,564.6	11.5%	23,592.1	6.5%
1995-97	17,637.7	6.5%	24,104.9	2.2%
1997-99	19,620.1	11.2%	26,111.8	8.3%
1999-01	21,262.1	8.4%	27,231.7	4.3%
2001-03	21,140.7	-0.6%	26,165.2	-3.9%
2003-05	23,388.5	10.6%	27,697.0	5.9%
2005-07	27,772.0	18.7%	31,097.3	12.3%
2007-09	27,703.0	-0.2%	29,596.0	-4.8%
2009-11	28,218.1	1.9%	29,411.0	-0.6%
2011-13	30,657.0	8.6%	30,678.4	4.3%
2013-15	33,666.0	9.8%	32,861.8	7.1%
2015-17	38,317.4	13.8%	36,800.7	12.0%
2017-19	44,142.6	15.2%	40,949.7	11.3%
2019-21	50,803.4	15.1%	45,680.8	11.6%
2021-23	61,001.6	20.1%	49,888.3	9.2%
2023-25 ^F	63,528.8	4.1%	48,672.6	-2.4%
2025-27 ^F	67,888.6	6.9%	49,818.9	2.4%

^F November 2023 forecast

*Total General Fund-State revenue and transfers. Cash basis; includes rate base and administrative changes. Modified cash basis: 1985-87 and prior; pure cash basis: 1987-89 and after. May not be comparable because the collection totals include the impact of rate, base and administrative changes.

Source: Department of Revenue, the Office of Financial Management and the Economic and Revenue Forecast Council 's November 2023 forecast.

Table 3.4
Taxable retail sales*
(millions of dollars)

Fiscal Year	Amount	Percent Change
1981	25,197	4.7%
1982	26,097	3.6%
1983	29,368	12.5%
1984	29,156	-0.7%
1985	30,687	5.3%
1986	32,158	4.8%
1987	34,647	7.7%
1988	37,452	8.1%
1989	41,429	10.6%
1990	47,183	13.9%
1991	49,812	5.6%
1992	53,189	6.8%
1993	55,319	4.0%
1994	59,009	6.7%
1995	61,927	4.9%
1996	62,817	1.4%
1997	66,748	6.3%
1998	72,059	8.0%
1999	77,197	7.1%
2000	83,335	8.0%
2001	85,633	2.8%
2002	84,418	-1.4%
2003	86,165	2.1%
2004	90,139	4.6%
2005	97,253	7.9%
2006	107,071	10.1%
2007	115,527	7.9%
2008	118,676	2.7%
2009	106,379	-10.4%
2010	99,983	-6.0%
2011	101,825	1.8%
2012	106,036	4.1%
2013	113,173	6.7%
2014	120,453	6.4%
2015	130,168	8.1%
2016	141,103	8.4%
2017	149,992	6.3%
2018	162,958	8.6%
2019	175,266	7.6%
2020	176,961	1.0%
2021	196,651	11.1%
2022	218,633	11.2%
2023	231,095	5.7%
2024 ^F	236,114	2.2%
2025 ^F	243,439	3.1%
2026 ^F	252,258	3.6%
2027 ^F	261,673	3.7%

^F November 2023 forecast

Source: ERFC

* Actual Base. Includes statutory and administrative changes to the tax base. Historical fiscal year data are from quarterly taxable sales reported by taxpayers on the state's Combined Excise tax return. Reported totals affected by enacted legislation. Major base changes include: exemption of off-premises food, beginning 1978:3 (fiscal 1979); extension of the sales tax base to off premises food (1982:2 to 1983:2); food again exempt 1983:3 (fiscal 1984); extension of the sales tax base to candy, gum and bottled water (September 1 - December 2, 2010); elimination of sales tax exemption for residential phone service (July 1, 2013); elimination of sales tax exemption for bottled water (July 1, 2017); extension of economic nexus to certain remote sellers (January 1, 2018).

Table 3.5
Comparison of the General Fund-State forecast by agency
 2021-23 biennium; cash basis
 (millions of dollars)

Forecast by Agency	Sept 2023 Forecast¹	Legislative Changes	Forecast Revision	Nov 2023 Forecast²	Total Change
Department of Revenue					
Retail Sales	\$28,796.6	\$0.0	\$0.0	\$28,796.6	\$0.0
Business & Occupation Use	11,909.2	0.0	0.0	11,909.2	0.0
Public Utility	1,033.5	0.0	0.0	1,033.5	0.0
Liquor Sales/Liter	702.2	0.0	0.0	702.2	0.0
Cigarette	583.6	0.0	0.0	583.6	0.0
Property (State Levy)	8,919.6	0.0	0.0	8,919.6	0.0
Real Estate Excise	3,097.9	0.0	0.0	3,097.9	0.0
Timber Excise	8.9	0.0	0.0	8.9	0.0
Other	1,272.9	0.0	0.0	1,272.9	0.0
Subtotal	58,231.6	0.0	0.0	58,231.6	0.0
Insurance Commissioner					
Insurance Premiums	1,601.1	0.0	(13.4)	1,587.7	(13.4)
Liquor Control Board					
Fees, Cannabis Excise Tax	614.4	0.0	5.0	619.4	5.0
Beer & Wine Surtax	60.2	0.0	0.4	60.6	0.4
Lottery Commission					
Lottery Revenue	77.8	0.0	3.1	80.9	3.1
State Treasurer					
Interest Earnings	233.8	0.0	0.0	233.8	0.0
Office of Financial Management					
Other Agencies	104.0	0.0	(1.7)	102.4	(1.7)
Washington Court System					
Court Fees, Fines & Forfeitures	85.2	0.0	0.0	85.2	0.0
Total General Fund-State *	\$61,008.2	\$0.0	(\$6.6)	\$61,001.6	(\$6.6)

¹ Forecast for the 2021-23 biennium adopted by the Economic and Revenue Forecast Council September 26, 2023

² Forecast for the 2021-23 biennium, adopted November 20, 2023

*Detail may not add to totals because of rounding.

Source: ERFC, Insurance Commissioner, Lottery Commission, Office of the State Treasurer, Liquor Control Board, Office of Financial Management

Table 3.6
Comparison of the General Fund-State forecast by agency
 2021-23 biennium; GAAP basis
 (millions of dollars)

Forecast by Agency	Sept 2023 Forecast¹	Legislative Changes	Forecast Revision	Nov 2023 Forecast²	Total Change
Department of Revenue					
Retail Sales	\$28,957.3	\$0.0	\$0.0	\$28,957.3	\$0.0
Business & Occupation Use	12,010.1	0.0	0.0	12,010.1	0.0
Public Utility	1,929.3	0.0	0.0	1,929.3	0.0
Liquor Sales/Liter	1,037.6	0.0	0.0	1,037.6	0.0
Cigarette	700.8	0.0	0.0	700.8	0.0
Property (State Levy)	577.7	0.0	0.0	577.7	0.0
Real Estate Excise	8,845.5	0.0	(0.0)	8,845.5	(0.0)
Timber Excise	3,100.8	0.0	0.0	3,100.8	0.0
Other	10.0	0.0	(0.8)	9.1	(0.8)
Subtotal	1,279.6	0.0	2.6	1,282.2	2.6
	58,448.7	0.0	1.7	58,450.4	1.7
Insurance Commissioner					
Insurance Premiums	1,601.1	0.0	(13.4)	1,587.7	(13.4)
Liquor Control Board					
Fees, Cannabis Excise Tax	614.4	0.0	5.0	619.4	5.0
Beer & Wine Surtax	60.2	0.0	0.4	60.6	0.4
Lottery Commission					
Lottery Revenue	79.1	0.0	0.0	79.1	0.0
State Treasurer					
Interest Earnings	259.5	0.0	0.0	259.5	0.0
Office of Financial Management					
Other Agencies	104.1	0.0	(1.7)	102.4	(1.7)
Washington Court System					
Court Fees, Fines & Forfeitures	85.2	0.0	0.0	85.2	0.0
Total General Fund-State *	\$61,252.3	\$0.0	(\$8.0)	\$61,244.4	(\$8.0)

¹ Forecast for the 2021-23 biennium adopted by the Economic and Revenue Forecast Council September 26, 2023

² Forecast for the 2021-23 biennium, adopted November 20, 2023

*Detail may not add to totals because of rounding.

Source: ERFC, Insurance Commissioner, Lottery Commission, Office of the State Treasurer, Liquor Control Board, Office of Financial Management

Table 3.7
Comparison of the General Fund-State forecast by agency
 2023-25 biennium; cash basis
 (millions of dollars)

Forecast by Agency	Sept 2023 Forecast¹	Legislative Changes	Forecast Revision	Nov 2023 Forecast²	Total Change
Department of Revenue					
Retail Sales	\$30,535.8	\$0.0	\$141.4	\$30,677.2	\$141.4
Business & Occupation Use	12,765.7	0.0	100.9	12,866.6	100.9
Public Utility	1,866.6	0.0	27.3	1,893.9	27.3
Liquor Sales/Liter	1,114.2	0.0	6.5	1,120.7	6.5
Cigarette	709.0	0.0	3.0	711.9	3.0
Property (State Levy)	538.4	0.0	(11.8)	526.6	(11.8)
Real Estate Excise	9,337.8	0.0	(15.5)	9,322.2	(15.5)
Timber Excise	2,022.7	0.0	(36.7)	1,986.0	(36.7)
Other	5.1	0.0	(0.3)	4.8	(0.3)
Subtotal	1,332.5	0.0	6.4	1,338.9	6.4
Insurance Commissioner	60,227.9	0.0	221.0	60,449.0	221.0
Insurance Premiums	1,729.8	0.0	(24.8)	1,704.9	(24.8)
Liquor Control Board					
Fees, Cannabis Excise Tax	562.8	0.0	(0.6)	562.2	(0.6)
Beer & Wine Surtax	76.4	0.0	(17.0)	59.4	(17.0)
Lottery Commission					
Lottery Revenue	71.3	0.0	12.5	83.7	12.5
State Treasurer					
Interest Earnings	598.7	0.0	(11.5)	587.2	(11.5)
Office of Financial Management					
Other Agencies	12.2	0.0	(11.8)	0.4	(11.8)
Washington Court System					
Court Fees, Fines & Forfeitures	78.0	0.0	3.9	81.9	3.9
Total General Fund-State *	\$63,357.0	\$0.0	\$171.8	\$63,528.8	\$171.8

¹ Forecast for the 2023-25 biennium adopted by the Economic and Revenue Forecast Council September 26, 2023

² Forecast for the 2023-25 biennium, adopted November 20, 2023

*Detail may not add to totals because of rounding.

Source: ERFC, Insurance Commissioner, Lottery Commission, Office of the State Treasurer, Liquor Control Board, Office of Financial Management

Table 3.8
Comparison of the General Fund-State forecast by agency
 2023-25 biennium; GAAP basis
 (millions of dollars)

Forecast by Agency	Sept 2023 Forecast¹	Legislative Changes	Forecast Revision	Nov 2023 Forecast²	Total Change
Department of Revenue					
Retail Sales	\$30,535.8	\$0.0	\$141.4	\$30,677.2	\$141.4
Business & Occupation Use	12,765.7	0.0	100.9	12,866.6	100.9
Public Utility	1,866.6	0.0	27.3	1,893.9	27.3
Liquor Sales/Liter	1,114.2	0.0	6.5	1,120.7	6.5
Cigarette	709.0	0.0	3.0	711.9	3.0
Property (State Levy)	538.4	0.0	(11.8)	526.6	(11.8)
Real Estate Excise	9,337.8	0.0	(15.5)	9,322.2	(15.5)
Timber Excise	2,022.7	0.0	(36.7)	1,986.0	(36.7)
Other	4.5	0.0	(0.5)	4.1	(0.5)
Subtotal	1,329.6	0.0	6.0	1,335.5	6.0
	60,224.4	0.0	220.4	60,444.8	220.4
Insurance Commissioner					
Insurance Premiums	1,729.8	0.0	(24.8)	1,704.9	(24.8)
Liquor Control Board					
Fees, Cannabis Excise Tax	562.8	0.0	(0.6)	562.2	(0.6)
Beer & Wine Surtax	76.4	0.0	(17.0)	59.4	(17.0)
Lottery Commission					
Lottery Revenue	71.0	0.0	15.7	86.7	15.7
State Treasurer					
Interest Earnings	592.5	0.0	(12.3)	580.2	(12.3)
Office of Financial Management					
Other Agencies	12.2	0.0	(11.8)	0.4	(11.8)
Washington Court System					
Court Fees, Fines & Forfeitures	78.0	0.0	3.9	81.9	3.9
Total General Fund-State *	\$63,347.1	\$0.0	\$173.6	\$63,520.7	\$173.6

¹ Forecast for the 2023-25 biennium adopted by the Economic and Revenue Forecast Council September 26, 2023

² Forecast for the 2023-25 biennium, adopted November 20, 2023

*Detail may not add to totals because of rounding.

Source: ERFC, Insurance Commissioner, Lottery Commission, Office of the State Treasurer, Liquor Control Board, Office of Financial Management

Table 3.9

November 2023 General Fund-State forecast detail**2021-23 to 2025-27 Biennia; Cash Basis**

(Millions of Dollars)

Forecast by Source	Fiscal 2022	Fiscal 2023	2021-23 Biennium	Fiscal 2024	Fiscal 2025	2023-25 Biennium	Fiscal 2026	Fiscal 2027	2025-27 Biennium
State Taxes									
Retail sales**	\$14,001.0	\$14,795.6	\$28,796.6	\$15,043.2	\$15,634.0	\$30,677.2	\$16,179.2	\$16,777.1	\$32,956.2
Business & occupation Use**	5,677.3	6,231.8	11,909.2	6,302.0	6,564.6	12,866.6	6,857.4	7,159.3	14,016.7
Public Utility	486.7	546.8	1,033.5	552.1	568.6	1,120.7	589.2	602.7	1,191.9
Liquor sales/liter	348.5	353.7	702.2	357.8	354.2	711.9	354.9	356.6	711.6
Beer & wine surtax	28.9	31.7	60.6	29.6	29.8	59.4	30.1	30.3	60.4
Cigarette	318.9	280.6	599.4	272.9	268.9	541.8	258.7	249.9	508.6
Tobacco products	45.9	46.6	92.5	51.2	49.0	100.2	48.9	48.8	97.7
Cannabis Excise Taxes	173.0	137.7	310.7	142.8	154.1	296.9	160.4	165.8	326.2
Property (state school levy)	4,426.9	4,492.7	8,919.6	4,603.1	4,719.1	9,322.2	4,831.0	4,946.9	9,778.0
Leasehold Excise Tax	40.7	45.6	86.4	41.6	41.5	83.0	41.9	42.8	84.8
Public utility district	59.6	63.2	122.8	63.9	65.8	129.7	67.3	68.7	136.0
Brokered Natural Gas	40.7	72.4	113.1	50.3	47.9	98.2	48.0	48.3	96.2
Real estate excise***	1,982.9	1,114.9	3,097.9	914.3	1,071.6	1,986.0	1,171.6	1,300.0	2,471.6
Timber excise	5.5	3.4	8.9	2.7	2.1	4.8	2.3	2.5	4.8
Estate/inheritance	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Boat excise	18.4	15.5	33.9	15.0	15.0	30.1	15.0	15.0	30.1
Insurance premiums	784.5	803.2	1,587.7	817.5	887.4	1,704.9	888.7	905.2	1,793.8
Penalties and interest on past due taxes	118.0	190.3	308.3	166.4	168.6	335.0	175.5	182.7	358.2
Other	62.2	52.4	114.6	57.4	56.9	114.2	57.9	61.9	119.7
Total Taxes	29,516.8	30,288.4	59,805.2	30,432.6	31,644.4	62,077.0	32,756.6	33,982.5	66,739.1
State Non-Tax Sources									
Licenses, permits, fees	180.9	190.0	371.0	188.1	189.4	377.5	192.8	196.3	389.1
Liquor & Cannabis fees	160.9	147.8	308.7	129.4	135.9	265.3	142.7	150.2	292.9
Earnings on investments	36.7	197.1	233.8	324.2	263.0	587.2	217.6	179.0	396.6
Washington Court System	42.7	42.5	85.2	41.9	40.0	81.9	39.9	39.8	79.7
Transfers of unclaimed property	154.3	181.6	336.0	189.0	178.7	367.7	180.4	182.1	362.5
Other revenue & transfers	(62.6)	(75.7)	(138.3)	(87.7)	(140.0)	(227.7)	(181.8)	(189.5)	(371.3)
Total Non-Tax	512.9	683.5	1,196.4	784.9	667.0	1,451.8	591.6	558.0	1,149.5
Total General Fund-State *	\$30,029.7	\$30,971.9	\$61,001.6	\$31,217.4	\$32,311.4	\$63,528.8	\$33,348.2	\$34,540.4	\$67,888.6

* Detail may not add to totals due to rounding

**GFS portion after Initiative 900 transfer

***Includes penalties and interest

Table 3.10

Track record for the 2021-23 biennial forecast of funds subject to the budget outlook

February 2018 through November 2023

Cash Basis - Millions of Dollars

Date of Forecast	General Fund-State	Education Legacy Trust Acct.	Washington Opportunity Pathways Acct.	Workforce Education Investment Acct.	Subtotal	Non-economic changes	Total change	Total of funds
February 2018*	\$51,932	\$593	\$266	NA				\$52,790
Changes to Forecast								
June 2018	357	26	4	NA	387	(7) #1	380	53,170
September 2018	249	94	27	NA	369	46 #2	415	53,585
November 2018	201	2	7	NA	209	0	209	53,795
March 2019	369	0	5	NA	374	190 #3	564	54,358
June 2019	64	5	3	NA	73	605 #4	678	55,036
September 2019	(79)	21	(5)	NA	(63)	0	(63)	54,973
November 2019	175	(2)	8	NA	181	0	181	55,154
February 2020	512	25	(1)	NA	536	627 #5	1,163	56,317
June 2020	(4,570)	6	8	(56)	(4,612)	213 #6	(4,399)	51,919
September 2020	2,246	149	(5)	30	2,419	0	2,419	54,338
November 2020	297	22	6	4	328	0	328	54,666
March 2021	1,894	24	10	21	1,949	0	1,949	56,615
June 2021	1,340	6	18	35	1,399	399 #7	1,798	58,413
September 2021	845	73	1	8	927	0	927	59,341
November 2021	994	(179)	5	10	829	69 #8	898	60,238
February 2022	1,400	56	(10)	6	1,453	0	1,453	61,691
June 2022	1,392	80	(2)	83	1,552	(95) #9	1,457	63,147
September 2022	46	27	18	(19)	72	(29) #10	43	63,191
November 2022	545	196	16	5	761	0	761	63,952
March 2023	100	74	22	(3)	194	0	194	64,146
June 2023	10	311	(4)	17	335	6 #11	341	64,487
September 2023	111	141	(0)	13	265	0	265	64,752
November 2023	(7)	4	(15)	0	(18)	0	-18	64,734
Total change:								
From February 2018**	8,492	1,160	114	153	9,919	2,024	11,944	
Percent change	16.4	195.8	42.9	24.4	18.8	3.8	22.6	

Table 3.11

Track Record for the 2023-25 Forecast of Funds Subject to the Budget Outlook

February 2020 through November 2023

Cash Basis - Millions of Dollars

Date of Forecast	General Fund-State	Education Legacy Trust Acct.	Washington Opportunity Pathways Acct.	Workforce Education Investment Acct.	Subtotal	Non-Economic Changes	Total Change	Total of Funds
February 2020*	\$57,930	\$925	\$321	\$667				\$59,843
Changes to Forecast								
June 2020	(4,682)	(9)	8	(3)	(4,685)	209 #6	(4,476)	55,367
September 2020	2,460	125	(7)	35	2,612	0	2,612	57,979
November 2020	16	14	2	(4)	28	0	28	58,007
March 2021	1,846	17	10	25	1,899	0	1,899	59,906
June 2021	1,419	(6)	16	7	1,436	810 #7	2,246	62,151
September 2021	891	31	(1)	9	931	0	931	63,082
November 2021	828	(44)	5	11	800	165 #8	965	64,047
February 2022	1,311	2	2	5	1,320	0	1,320	65,368
June 2022	1,036	21	(1)	55	1,112	(480) #9	632	65,999
September 2022	(332)	(18)	(8)	(21)	(378)	(117) #10	-495	65,504
November 2022	684	(2)	(6)	6	681	0	681	66,185
March 2023	(407)	(77)	10	(9)	(483)	0	-483	65,702
June 2023	140	115	7	25	287	39 #11	327	66,028
September 2023	616	12	7	28	663	0	663	66,692
November 2023	172	6	9	5	191	0	191	66,883
Total change:								
From February 2020	5,998	189	53	175	6,414	626	7,040	
Percent change	10.4	20.4	16.4	26.2	10.7	1.0	11.8	
Change in forecast since initial 2325 biennial budget***								
	928	134	22	58	1,142	0	1,142	
Percent change	1.5	6.7	6.4	7.5	1.7	0.0	1.7	

*First official forecast for the 2021-23 biennium

**Change in Workforce Education Investment Account forecast represents change from the initial fiscal note estimate of \$627 million first recorded in February 2020 forecast

***Resources for the initial 2023-25 budget include forecasted March 2023 revenue plus legislative revenue changes from 2023 session subsequent to the March forecast

#1 Sum of legislative and budget driven revenue changes from the 2018 legislative session

#2 Estimated increase in sales tax collections due US Supreme Court ruling of June 21, 2018

#3 Effects of SSB 5581, passed in March of 2019 legislative session

#4 Sum of legislative and budget driven revenue changes from the 2018 legislative session subsequent to the March 2019 forecast

#5 Establishment of Workforce Education Investment Account

#6 Legislative and budget-driven revenue changes from the 2020 legislative session

#7 Legislative and budget-driven revenue changes from the 2021 legislative session

#8 Addition of financial services tax to forecast after court approval and expected refunds from DOR rule change on apportionment

#9 Legislative and budget-driven revenue changes from the 2022 legislative session

#10 July 2022 BTA decision that allows machinery and equipment sales tax exemption for R&D equipment purchases

#11 Legislative and budget-driven revenue changes from the 2023 legislative session

Table 3.12

2021-23 and 2023-25 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

	2021-23			2023-25		
	GFS	ELTA, OPA, WEIA, FSKA (1)	TOTAL	GFS	ELTA, OPA, WEIA, FSKA (1)	TOTAL
RESOURCES						
Beginning Fund Balance	3,673.7	487.0	4,160.7	4,184.7	1,102.4	5,287.0
September 2023 Revenue Forecast	61,008.2	3,743.6	64,751.7	63,357.0	3,334.9	66,691.9
November 2023 Revenue Forecast Change ⁽²⁾	(6.6)	(11.3)	(17.9)	171.8	19.6	191.4
Current Revenue Totals	61,001.6	3,732.2	64,733.8	63,528.8	3,354.5	66,883.3
Transfer to Budget Stabilization Account (1% of GSR)	(610.3)		(610.3)	(637.9)	-	(637.9)
Transfer to Budget Stabilization Account (EGSR) ⁽³⁾	-		-	-	-	-
Enacted Fund Transfers	(1,275.6)	-	(1,275.6)	50.7		50.7
WRPTA Fund Transfer				1,302.0	-	1,302.0
ACFR Adjustments	(61.5)	45.4	(16.2)			-
ACFR Beginning Balance Adjustments	220.1	(36.3)	183.8			-
Actual/Assumed Prior Period Adjustments	222.2	0.2	222.4	40.8	-	40.8
Total Resources (Including Beginning Fund Balance)	63,170.3	4,228.4	67,398.7	68,469.0	4,456.9	72,925.9
EXPENDITURES						
Enacted Budgets						
2021-23 Biennium	60,187.7	3,158.7	63,346.5			
2023-25 Biennium				66,255.5	3,548.9	69,804.4
Actual/Assumed Reversions ⁽³⁾	(1,202.1)	(32.7)	(1,234.8)	(493.3)	-	(493.3)
Total Expenditures	58,985.6	3,126.1	62,111.7	65,762.2	3,548.9	69,311.0
RESERVES						
Projected Ending Balance	4,184.7	1,102.4	5,287.0	2,706.9	908.0	3,614.9
Budget Stabilization Account						
BSA Beginning Balance	19.2		19.2	652.4		652.4
Transfers from General Fund (1% of GSR)	610.3		610.3	637.9		637.9
Transfers from General Fund (EGSR) ⁽⁴⁾	-		-	-		-
Transfers from Disaster Response Acct (05H) - FY 22	4.8		4.8			-
Prior Period Adjustments - Actual FY 22	10.3		10.3			-
Actual/Assumed Biennium - Interest Earnings	7.8		7.8	58.4		58.4
Projected BSA Ending Balance	652.4		652.4	1,348.7		1,348.7
Washington Rescue Plan Transition Account						
Beginning Balance	1,000.0		1,000.0	2,100.0		2,100.0
Transfer from General Fund	1,100.0		1,100.0			
Transfer to General Fund				(1,302.0)		(1,302.0)
Projected WRPTA Ending Balance	2,100.0		2,100.0	798.0		798.0
Total Reserves Including BSA and WRPTA	6,937.0	1,102.4	8,039.4	4,853.6	908.0	5,761.5

(1) No revenue or expenditures for 25H-Fair Start for Kids Account (FSKA).

(2) The conditional transfer to bring account 28E-1 to a \$3 million balance, activated by Department of Ecology issuing drought emergency order per SHB 1138(2023), has been incorporated into the revenue forecast.

(3) Reversion amounts are consistent with the ERFC's adopted budget outlook.

(4) Based on the state constitution, no transfer of extraordinary revenue will occur in 2021-23 because annual average state employment growth averaged less than 1% per fiscal year in the 2019-21 biennium.

Acronyms

ACFR - Annual Comprehensive Financial Report

BSA - Budget Stabilization Account

GSR - General State Revenues

EGSR - Extraordinary General State Revenues

WRPTA - Washington Rescue Plan Transition Account



2023-24

Frequently Asked Questions for Students and Parents/Guardians



The College Bound program was established by the Washington State Legislature in 2007 and is administered by the Washington Student Achievement Council.

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Updated: 9.1.2023

COLLEGE BOUND REQUIREMENTS

1. What are the College Bound requirements?

As part of the College Bound sign-up process, students pledge to:

- Graduate from a Washington State high school or approved homeschool program with a cumulative 2.0 GPA or higher if they plan to attend a four-year public or private college directly after high school.
 - **NEW:** Beginning fall 2023, there is no high school GPA requirement for students to receive College Bound at a community college or technical school.
- Have no felony convictions.
- Apply for financial aid by completing the [FAFSA](#) (Free Application for Federal Student Aid) or [WASFA](#) (Washington Application for State Financial Aid) beginning their senior year of high school.

To receive College Bound, students must fulfill the pledge and:

- Be determined as [income-eligible](#) by their college with the information from their FAFSA or WASFA.
- Start attending college within one year of graduating from high school. In order to receive College Bound funds, they must attend an eligible college at wsac.wa.gov/sfa-institutions.
- Meet the program's [state residency](#) standards for College Bound.

Students must meet the pledge requirements found at wsac.wa.gov/college-bound#using-the-scholarship.

2. How will a student know if they have a complete College Bound application?

Free and Reduced-Price Lunch eligible 7th, 8th and newly eligible 9th graders are automatically enrolled in College Bound. After they are automatically enrolled, they will receive a certificate in the mail. The certificate is not needed to receive College Bound and does not guarantee the student will receive College Bound. Their application will remain complete throughout high school and college. The student can check with their high school counselor or contact us to see if they have a complete application.

3. Do students have to graduate with their high school class to receive College Bound?

No. Students may graduate earlier or later than their original high school class, but they must graduate. However, a GED may qualify if they were in foster care at any point between 7th grade and high school graduation. Please contact the College Bound program staff to discuss the student's specific situation.

4. Do Running Start students meet the graduation and one-year enrollment deadline requirements?

Yes. However, the student will need to provide the College Bound program staff with a transcript to confirm that they have met the graduation requirement.

Yes, if students receive college credit through any Dual Credit programs such as Running Start or College in the High School, then they have met the one-year enrollment deadline. College Bound funds still must be used within the five-year deadline and a bachelor's degree is the highest degree a student can earn using College Bound. The student may need to submit a transcript to WSAC to confirm enrollment.

5. What if the high school does not provide grades or GPAs?

Ask the principal or registrar to send a letter to WSAC that states how they calculate grades or GPAs.

6. What do home school students need to do to meet the graduation requirements?

Home school students will need to provide a final high school transcript to verify high school completion and a copy of the Letter of Intent to Home School form. Home-schooled students must also verify their readiness by providing one of the following three methods:

- A standardized test (PSAT, SAT, Plan, ACT, or the Smarter Balanced Assessment test).
- A college placement exam such as Accuplacer.
- Complete at least 12 academic college credits or credits specific to their program with a 2.0 GPA or higher.

7. Do students have to enroll in college right after they graduate from high school to receive College Bound?

No. However, the student must start college no later than the fall term (as defined by the college) one academic year following high school graduation.

For example, if the student graduated high school by August 2023, they have until fall 2024 to enroll and earn college credit or have financial aid disbursed to them, whichever comes first. Be sure the student meets all the college's deadlines for class registration and financial aid to complete enrollment.

APPLYING FOR FINANCIAL AID

8. Which application should students use?

Students should use the FAFSA if they are a U.S. citizen or eligible non-citizen as defined by the U.S. Department of Education. According to the U.S. Department of Education, the most common category of eligible non-citizen is that of a permanent resident (someone with a “green card”), but there are other categories as well. For more information, visit the U.S. Department of Education’s website at studentaid.gov/understand-aid/eligibility/requirements/non-us-citizens.

Students should file the WASFA if they have DACA status, or if they are ineligible for federal financial aid due to immigration status. Find more information at wsac.wa.gov/wasfa.

9. When do students need to complete the FAFSA or WASFA?

The FAFSA and WASFA will open in December 2023 for the 2024-2025 academic year (using 2022 taxes). If the student plans to attend college in the 2024-2025 academic year, they should complete the FAFSA or WASFA as soon as the financial aid application opens and should follow the specific deadlines of the college of their choice. This will ensure that they will receive the maximum award they are eligible for.

Finally, their college may have additional forms they require for financial aid. Be sure to have the student ask!

10. If the student is not sure that they are going to college (or don’t know where they’re going), should they still file the FAFSA or WASFA?

Yes. If there’s any chance the student may attend college in the 2024-25 academic year, have them file the application. Both the financial aid applications are free and usually take less than an hour to complete.

They should never pay to complete the FAFSA or WASFA. There are many resources available to help them. Students are encouraged to ask their school counselor or visit wsac.wa.gov/apply for a list of free, statewide financial aid filing events.

11. Do students have to file a FAFSA or WASFA every year they are in college?

Yes, they cannot receive financial aid (including College Bound) without a financial aid application.

12. How will the colleges know the student has a complete College Bound application?

Colleges have access to WSAC’s secure portal to determine if the student is College Bound. This will happen automatically. Students need to be sure to list every college they are considering on the financial aid application.

13. Is the FAFSA or WASFA the only financial aid form students have to complete?

No. Completing their financial aid application is only the first step of the financial aid process. Their college will likely have other financial aid forms for them to complete. Check with the financial aid office at the college the student wishes to attend.

14. What happens after students file the FAFSA or WASFA?

WSAC will match the student's College Bound application with their FAFSA or WASFA. The college(s) then determine eligibility and/or College Bound amount. Students can contact the financial aid office at their college if they have any questions.

15. How do students correct a mistake or update their information on their financial aid application?

If the student wrote an incorrect email or mailing address, forgot to sign their application, or need to update their income, they may login at studentaid.gov to make those changes.

If the student filed the FAFSA and incorrectly reported their SSN, they must contact the financial aid office at the college. If they need to correct the information on their WASFA, please login at wsac.wa.gov/wasfa.

PAYING FOR COLLEGE

16. What are the income requirements to receive College Bound?

Per College Bound statute, income reported on the student’s financial aid application must be less than 65 percent of the median family income (MFI). To see the complete MFI chart with amounts for different family sizes, go to wsac.wa.gov/college-bound#income-eligibility-to-receive-cbs or see the chart below. Keep in mind that this number changes annually.

2023-24 Median Family Income Chart	
Household size	Annual Income*
1	\$38,000
2	\$49,500
3	\$61,500
4	\$73,000
5	\$84,500
6	\$96,500
7	\$98,500
8	\$100,500

*Household income must be less than or equal to this amount.

17. Can students attend a private college even though the tuition is more?

Yes. College Bound covers tuition at public tuition rates. Students can use this amount at an eligible private four-year college. The College Bound amount would be like either the University of Washington (UW) or Washington State University (WSU).

18. How do students get the amount for books?

It would be included in their College Bound financial aid award if they are eligible.

19. What does College Bound cover?

College Bound is an early commitment of state financial aid, like the Washington College Grant, to eligible students. It is based on three specific costs: tuition at public college rates, some fees, and a small amount for books.

The specific amount labeled “College Bound” on the financial aid package will look different at each college and for each student, but the costs listed above will be covered by state financial aid. Other forms of financial aid for college costs beyond tuition may be available. This additional aid may be federal grants, work-study, scholarships, and loans.

Other college costs such as room and board, transportation, personal expenses, etc. are the responsibility of the student and could be covered by a combination of federal grants, loans, scholarships, work-study, and family funds.

College Bound fills the gap after other state aid has been awarded to reach the maximum CB award amounts listed below.

2023-24 Maximum CB Award Amounts when Combined with the Washington College Grant for 3 Quarters/2 Semesters		
Institutions		Award
Public Research	University of Washington	\$12,456
	Washington State University	\$12,036
Public Comprehensive	Western Washington University	\$8,450
	Central Washington University	\$8,193
	The Evergreen State College	\$8,302
	Eastern Washington University	\$7,761
	CTC Applied Bachelor's	\$7,822
Private Four-year Colleges & Universities		\$12,456
WGU-Washington		\$7,540
Public Community & Technical Colleges		\$5,073
Private Career Colleges		\$5,073

20. How do students make sure they keep receiving College Bound once they're in college?

Students must maintain Satisfactory Academic Progress (SAP) as determined by their college's financial aid office— this varies among schools but is typically a 2.0 GPA. They must also file a new financial aid application each year to ensure that they meet the income requirement.

21. Do the College Bound funds need to be paid back?

College Bound is a Washington State grant and does not have to be paid back under normal circumstances. However, if students do not maintain Satisfactory Academic Progress (SAP) or withdraw from classes beyond the allowable withdrawal date as determined by the college, they may have to repay the College Bound funds. If the student is in financial aid repayment to their college, they may also have to repay the College Bound funds.

22. How many years can students receive College Bound?

College Bound is a four-year commitment (8 semesters or 12 quarters) that must be used within five years of high school graduation. For example, if the student graduated in June 2024, they have until June 2029 to earn their certificate or degree. It is to their advantage to complete their bachelor's degree within four years. A bachelor's degree is the highest degree a student can earn using College Bound.

23. Can College Bound be used for:

- **Running Start classes?**

No. Students must meet high school graduation requirements before they can receive College Bound.

- **Summer classes?**

Yes. However, that will use one quarter or semester of eligibility, so be sure students take a full load to ensure they will receive College Bound until they graduate.

- **Online classes?**

Yes, but they must be at one of the eligible institutions.

- **Study abroad?**

Yes, but again, the program must be with one of the eligible institutions.

24. Can students take a quarter or semester off after they enroll in college?

Yes. If students are still income eligible, they can "re-start" the College Bound program. Remember two important things:

- College Bound is a four-year commitment that must be used within five years of high school graduation.
- If students don't take a full load, they are still using one of their quarters or semesters of eligibility.

25. Does College Bound pay for college fees?

There are various fees charged by the college. College Bound covers only service and activity fees, which are determined by each college. Check the college website for examples of service and activity fees.

26. A family made too much money this year to receive College Bound, but one parent may lose their job next year – could the student receive College Bound then?

Yes. Their eligibility can be re-evaluated or restarted if they have a valid College Bound application. Students must also file the FAFSA or WASFA and meet the other requirements.

FINANCIAL AID AWARD LETTERS

27. Will students receive their Award Letter (offer of financial aid) in the mail or by email?

It depends on the school. Many schools use email or other types of e-communications to notify the student about the application process and other updates. Students are encouraged to check their email often. They can also go to their college's website to see if they will be sent an Award Letter or if they have to login and retrieve it from the business office.

28. Where can students receive help if they don't understand their Award Letter?

Check out their college's financial aid web page for an explanation of the Award Letter and an explanation of their options. For more information on understanding award letters click [here](#).

As students make their decision about which college they will attend, comparing award letters is recommended. You can find out more information at studentaid.gov/complete-aid-process/comparing-aid-offers

Students should also contact the financial aid office at the college if they have more questions— they are the experts.

29. What if College Bound is not on the Award Letter or is not as much as expected?

These are a few of the possible reasons:

- Their family's income does not meet the standard of 65 percent of MFI (see chart [here](#))
- Their financial aid award is greater than their 'need' as calculated by the FAFSA or WASFA
- Other state financial aid (such as the Washington College Grant) met the commitment of College Bound.

Students should check their college's financial aid office if they have questions.

30. Why does the student owe money to the state and what can they do about it?

Students can reach out to WSAC's repayment contact at repayment@wsac.wa.gov or 888-535-0747, option 4. Additionally, whichever company they are working with for repayment: University Accounting Service, uasconnect.com, 844-870-8701 or Financial Asset Management Systems, famspayonline.net, 800-399-4984.

COLLEGE ADMISSIONS AND ENROLLMENT

31. Where can students use the College Bound funds? Is there a list of eligible colleges?

There are over 65 eligible institutions in Washington. They include public community or technical colleges, public four-year institutions, approved independent colleges or universities, and private career colleges where students may use their College Bound funds. Find the list at wsac.wa.gov/sfa-institutions.

32. Can students attend college part-time?

Yes. However, their College Bound funds will be reduced. For example, 9 to 11 quarter credits are considered 3/4 time and College Bound will be reduced to a 75 percent award. Enrolling in 6 to 8 quarter credits will result in a 50 percent pro-rated award. 3 to 5 quarter credits will result in a 25 percent award. It is also important to remember that there is a limited number of quarters or semesters of College Bound funds for students to use.

33. What type of degree or certificate can students earn using College Bound funds?

Students may earn any approved degree or certificate offered by one of the eligible schools listed above. Funds may not be used for a Theology program at any school. The highest degree they can earn using College Bound is a bachelor's degree.

34. When should students apply to college?

Every college has different application deadlines. For some large universities, students may begin applying up to one year prior to their high school graduation. For community or technical colleges, they may need to apply several months before classes begin. For exact dates, students will need to check with the colleges they are considering.

35. What is a college application fee?

Some, but not all colleges, require an application fee when students apply. However, there may be application fee waivers available. If students qualified for an SAT or ACT test waiver, they should also be eligible to receive the application fee waiver. Students will need to ask the admissions office about waivers or search the college website.

36. Are there other forms and deadlines?

Yes. Students will have to complete forms for the college's financial aid office, residential life (housing and meal plan), and possibly others. Students will need to respond to all requests immediately – delaying could affect their financial aid award, housing assignment, or class schedule. Students are encouraged to keep a calendar and check their mail or email often.

From:

A/C Privilege

Sent from my iPhone

Begin forwarded message:

From: Whistleblower
Date: February 3, 2024 at 7:56:45 PM PST
To: Whistleblower
Subject: FW: Time to raise our voices for public education

On Mon, 29 Jan, 2024 at 11:33 AM, Whistleblower

From: Whistleblower
Sent: Friday, January 26, 2024 5:25 PM
To: Whistleblower
Subject: Fwd: Time to raise our voices for public education

-- Forwarded message-----

From: Larry Delaney, WEA President <wea@washingtonea.org>
Date: Fri, Jan 5, 2024 at 5:53 PM
Subject: Time to raise our voices for public education
To: Whistleblower



Helle 

We are public educators because we're passionate about our students and our careers. We're united in WEA to raise our voices for the funding and policy changes our schools and colleges need.

Washington's 2024 legislative session starts on Monday and WEA members have already been emailing and talking with lawmakers about key issues for our schools and students. Member-leaders in WEA's Legislative Strategy Committee have worked since April 2023 to craft a [legislative agenda](#) that reflects our experiences in the buildings and highlights a few of the most urgent needs. We'll be advocating around these issues during this year's short session.

On the schedule this week

- Educational Support Professional staffing: Wednesday at 10:30am, the Senate Early Learning & K-12 Education Committee is hearing [SB 5882](#) to change the prototypical school funding formula to include more ESP staffing ([sign in PRO here](#)).
- Free school meals: A bill to expand **free** school meals to all students ([HB 2058](#)) is being heard Thursday at 10:30am in House Education. [Sign in PRO here](#).
- Simple majority to pass school bonds: Wednesday at 10:30 a.m., the Senate Early Learning & K-12 Education is hearing [SB 5823](#) and [SJR 8207](#) to allow simple majorities to pass school bonds. ([sign in PRO here](#))
- Unemployment for striking workers: Labor & Workplace Standards and Senate Committee on Labor & Commerce are hearing bills that would allow striking workers to apply for unemployment ([HB 1893](#), [SB 5777](#)), both on Tuesday at 10:30am.
- Student isolation & restraint: The House Education Committee is having a work session on Monday and Tuesday to dive deeper into the rare circumstances that lead to the use of isolation, physical restraint and other high acuity student interventions as well as staffing, training and supports needed to ensure the dignity and wellbeing of all students and staff. WEA has successfully advocated to have more educator voices at the table. The committee is also hearing a bill on [E2SHB 1479](#) on Thursday at 8:00am.

Anti-education initiative headed to legislature

Educators are winning for more inclusive education that gives every student the freedom to learn. Our opponents see this, though, and now they're using ballot initiatives to try to undermine the work we've done. They have turned in signatures for six initiatives including one that would allow families the ability to review student medical records and give families the ability to opt their child out of assignments about sexual health or any assignments that infringe on their family's broadly-defined religious beliefs. Additionally, these same extremists are threatening to run an initiative to create vouchers that divert public education dollars to unaccountable private schools. We'll be sharing updates on this as we get them.

Get involved - add your voice

Lawmakers need our expertise and experience to craft good policy and they need our urging to prioritize our students' needs. Be a part of the most powerful voice for education in our state!

- Follow along with key education issues. WEA's Advocacy [Facebook](#), [Twitter](#), and [Instagram](#) and [hQg](#) have regular updates and urgent actions about our legislative priorities. You can watch hearings on [TVW](#) or track legislation on [leg.gov](#).
- Email your legislators. WEA has email actions throughout the session, including [this one right now to call for ESP pay increases](#). At any time in the session, you can also [find your legislators and their emails through the district finder tool](#).
- Sign in with your support on key legislation. You do this through the [committee process in](#)

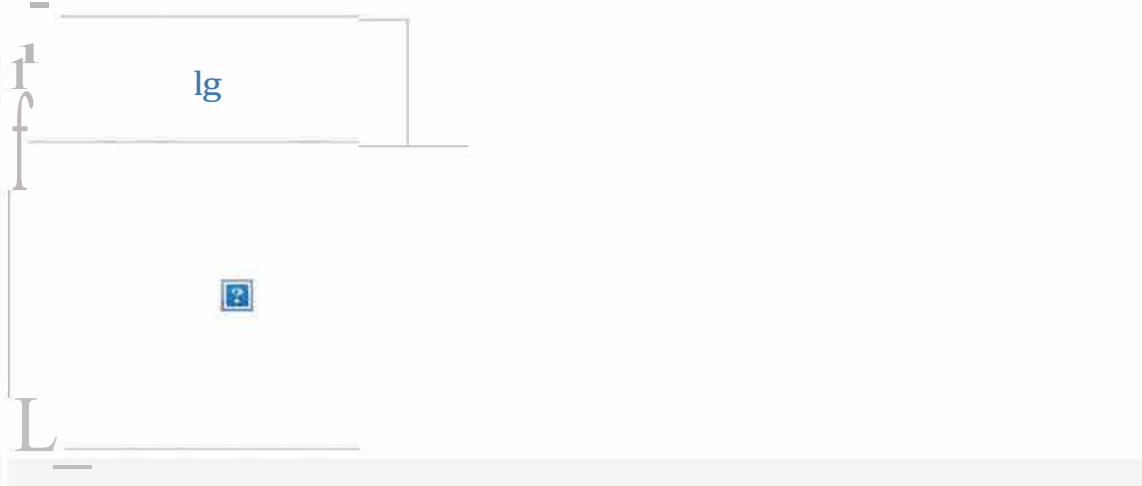
[the House & Senate](#) and you can comment on a bill on that committee's agenda up until the live hearing begins. We'll be sending action alerts about important bills, too.

- Testify (in person or remotely) or [comment](#) on bills that matter to you and your students. Is there a priority issue you want to highlight? Reach out to [Hillary](#) and let her know - WEA can help you sign up and develop your comments.

Last year our voices made a huge difference - from winning an additional \$371 million for Special Education to securing cost-of-living adjustments for K-12, higher education and retirees.

Our voice is our strength - let's make sure lawmakers hear us.

In unity,



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