

2011–13 and 2013–15 Balance Sheet

Including 2013 Supplemental Budget

General Fund-State, Education Legacy, Opportunities Pathways and Budget Stabilization Accounts

Dollars in millions

RESOURCES	2011–13	2013–15
Beginning Fund Balance	(60.4)	191.9
November 2012 Revenue Forecast	30,935.8	33,043.8
Transfer to Budget Stabilization Account	(267.0)	(307.4)
Other Enacted Fund Transfers	378.6	
Alignment to the Comprehensive Financial Statement	(5.0)	
Adjustment to Working Capital (HB 2822)	238.0	
Transfer to Child and Family Reinvestment Account (RCW 74.13.107)		(5.7)
Governor's Proposed Budget		
Fund Balance Transfers	1.8	171.6
Changes in Cost-Share with Local Government		56.5
Budget Driven Revenue/Fees/Tax Exemptions		87.2
New Revenues Funding Home Care Workers Arbitration		125.6
New/Extended Revenues Supporting Education (Education Legacy Account)		1,003.0
Total Resources (including beginning fund balance)	\$31,221.8	\$34,366.5
EXPENDITURES		
2011–13 Enacted Budget		
2011–13 Appropriations	31,249.2	
Actual Reversions in Fiscal Year 2012	(105.9)	
Assumed Reversions in Fiscal Year 2013	(60.0)	
	\$31,083.3	
Governor's Proposed Budget		
Expenditure Changes for 2011–13	(66.9)	
Adjustment to Reversion Estimate for Fiscal Year 2013	13.5	
2013–15 Expenditures		34,060.0
Total Expenditures	\$31,029.9	\$34,060.0
RESERVES		
Projected Ending Balance	191.9	306.4
Budget Stabilization Account Beginning Balance	0.6	267.7
Transfer from General Fund and Interest Earnings	267.1	307.8
Projected Budget Stabilization Account Ending Balance	267.7	575.5
Total Reserves	\$459.6	\$881.9

Note: Some totals may not add exactly due to rounding.

Balance Sheet Detail

Governor's 2013–15 Budget General Fund-State, Education Legacy, Opportunities Pathways and Budget Stabilization Accounts Dollars in millions

Fund Balance Transfers to the General Fund

Public Works Assistance Account	100.0
Life Sciences Discovery Account	22.0
Local Toxics Control Account	21.0
State Treasurer's Service Account	20.0
Waste Reduction/Recycling/Litter Control Account	6.0
Flood Control Assistance Account	2.0
Miscellaneous Obsolete Accounts	0.6
	\$171.6

Changes in Cost Share with Local Government

Liquor Excise Tax Account	50.5
County Criminal Justice Assistance Account	2.7
Streamlined Sales and Use Mitigation Account	1.7
Municipal Criminal Justice Assistance Account	1.0
City-County Assistance Account	0.6
	\$56.5

Budget Driven Revenue/Fees/Tax Exemptions

Budget Driven Revenue	
Additional Department of Revenue Auditors Targeting Liquor Enforcement	9.6
Opportunities Pathways Account Revenue Reductions Due to Lottery Budget	(1.2)
New Fees/Extension of Fees Scheduled to Expire	
Fee on Issuance and Renewal of Reseller Permits	5.1
Requirement to Pay Past Due Taxes Prior to Renewal of Liquor Licenses	2.1
Judicial Stabilization Trust Account	9.0
Repeal of Tax Exemptions	
Extracted Fuel Use Tax Exemption	62.6
	\$87.2

New Revenues Funding Home Care Worker Arbitration Award

Repeal Sales Tax Exemption on Candy/Gum, with B&O Credit to Candy Manufacturers	68.6
Impose Carbonated Beverage Tax of .19 Cents/Ounce with \$10 Million Exemption	57.0
	\$125.6

New and Extended Revenues Supporting Education (Education Legacy Account)

Extend 0.3 Surcharge on Service Businesses Through Dec. 31, 2016	534.0
Extend the Beer Tax Increase of 50 cents/gallon Through Dec. 31, 2016	101.0
Impose an Excise Tax on Fuel Based on Wholesale Selling Price	368.0
	\$1,003.0