

With No Budget Shortfall to Address, Legislature Spent Heavily and Potentially Created Budget Challenges for the Future

Briefly

Although the state did not have a budget shortfall to address this year, the Legislature raised taxes (including a new capital gains tax) and drained the rainy day fund. It also significantly increased spending.

The enacted 2021–23 operating budget (including vetoes) appropriates \$59.067 billion from funds subject to the outlook, an increase of 12.4% over revised 2019–21 appropriations. In addition, the state has appropriated or allocated \$15.749 billion of federal relief funds over 2019–21 and 2021–23.

The budget passed by the Legislature balances over four years. But there are seven particularly troubling aspects of this budget:

- *NGFO spending is increased substantially, even though federal relief money can be used to address many spending needs related to the pandemic.*
- *The budget uses one-time federal relief money to start a new child care and early learning program.*
- *The cost of the new child care program bow waves beyond the four-year budget outlook.*
- *The budget misses an opportunity to deal with the unfunded liability in the Teachers' Retirement System plan 1 by merging two closed plans (though putting money toward the problem is better than nothing).*
- *It imposes a capital gains tax even as state revenues continue to rise beyond pre-pandemic levels and includes capital gains tax revenues in the balance sheet even though they may never materialize due to legal and ballot challenges.*
- *It drains the budget stabilization account (the BSA, or the rainy day fund), despite strong revenue growth and large amounts of federal relief.*
- *It creates a bad precedent in moving BSA funds to an unrestricted "shadow" reserve account.*

These actions call into question the sustainability of the budget. By acting as if there was a budget problem this year, legislators may have created challenges for the years ahead.

By the time the Legislature adjourned in 2020, the pandemic had begun, and the economic outlook was not pretty. Nevertheless, the Legislature passed a 2020 supplemental budget in which appropriations from funds subject to the outlook (NGFO) were 20.5% higher than in the previous biennium. The June 2020 revenue forecast was abysmal, throwing into sharp relief the unsustainability of the enacted spending level. It seemed obvious the state would need to drain the rainy day fund, sharply cut spending and/or increase taxes to balance the budget.

Table 1: NGFO Balance Sheet (Dollars in Millions)

	2019-21	2021-23
Beginning Balance	1,981	2,996
Revenue		
March 2021 Revenue Forecast	52,334	56,615
Capital Gains Tax	0	415
Other Revenue Changes	(2)	(16)
<i>Total Revenue</i>	<i>52,332</i>	<i>57,014</i>
Other Resource Changes		
Transfer to Budget Stabilization	(498)	(542)
Other Enacted Fund Transfers	195	
Transfer from BSA	1,820	
Transfer to Washington Rescue Plan Transition Account	(1,000)	
Other Fund Transfers	(55)	50
CAFR/Prior Period Adjustments	84	41
<i>Total Other Resource Changes</i>	<i>546</i>	<i>(451)</i>
<i>Total Resources</i>	<i>54,859</i>	<i>59,560</i>
Spending		
Enacted 2019-21 Appropriations	53,700	
Maintenance Level Change	(927)	
Maintenance Level		55,980
New Policy	(210)	3,234
Effect of Vetoes and Lapsed Items		(147)
Actual/Assumed Reversions	(700)	(296)
<i>Total Spending</i>	<i>51,863</i>	<i>58,771</i>
Unrestricted Ending Fund Balance	2,996	789
Budget Stabilization Account Balance	1,618	0
Transfers from GFS and Interest	541	543
Appropriations from BSA	(364)	
Return of 2020 Appropriations	25	
Transfer to GFS	(1,820)	
Projected BSA Ending Fund Balance	0	543
<i>Total Reserves</i>	<i>2,996</i>	<i>1,332</i>

Note: Totals may not sum due to rounding.

From that point, however, state revenue forecasts began a remarkable recovery. By the March 2021 forecast, revenues were nearly back to the level forecast in February 2020. Thus, the 2021 Legislature did not have a budget shortfall to address. The budget passed by the Legislature balances over four years. But there are seven particularly troubling aspects of this budget that raise questions about its sustainability:

- NGFO spending is increased substantially, even though federal relief money can be used to address many spending needs related to the pandemic.
- The budget uses one-time federal relief money to start a new child care and early learning program.
- The cost of the new child care program bow waves beyond the four-year budget outlook.
- The budget misses an opportunity to deal with the unfunded liability in the Teachers' Retirement System plan 1 by merging two closed plans (though putting money toward the problem is better than nothing).
- It imposes a capital gains tax even as state revenues continue to rise beyond pre-pandemic levels and includes capital gains tax revenues in the balance sheet even though they may never materialize due to legal and ballot challenges.
- It drains the budget stabilization account (the BSA, or the rainy day fund), despite strong revenue growth and large amounts of federal relief.

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- It creates a bad precedent in moving BSA funds to an unrestricted "shadow" reserve account.

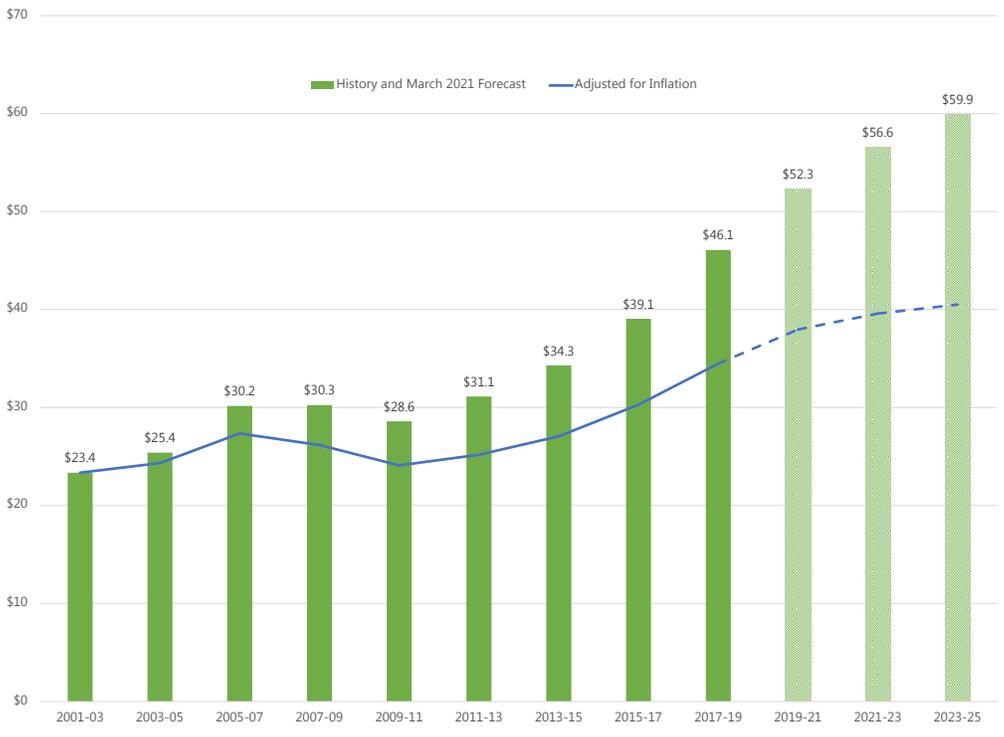
Overview

Table 1 shows the estimated NGFO balance sheet, as signed by the governor.

NGFO

Under the four-year balanced budget requirement, a positive ending balance is required in both the current and following biennium for "funds subject to the outlook." This is a synthetic "account" that rolls up the general fund–state (the state's primary budget account) with the education legacy trust account, the opportunity pathways account, and the workforce education investment account. It is also called the near general fund–outlook, or NGFO.

Chart 1: NGFO Revenues (Dollars in Billions)



Resources. Unlike in the Great Recession, NGFO revenues are expected to grow through the outlook period. They are forecast to grow by 13.6% in 2019–21, 8.2% in 2021–23, and 5.8% in 2023–25. (These figures do not incorporate the fact that collections have so far come in \$644.4 million over the most recent forecast.) Despite strong revenue growth, the Legislature adopted a capital gains tax. The budget assumes it will increase revenues by \$415.0 million in 2021–

23 and by \$840.0 million in 2023–25.

The Legislature also enacted a new document recording surcharge that is expected to yield \$292.0 million a biennium for housing programs (E2SHB 1277) and a new tax on phone lines that is expected to increase revenues by \$54.0 million in 2021–23 and \$91.8 million in 2023–25 for the statewide 988 behavioral health crisis hotline (E2SHB 1477). As these revenues will go to dedicated accounts outside of the NGFO, they are not included in the balance sheet.

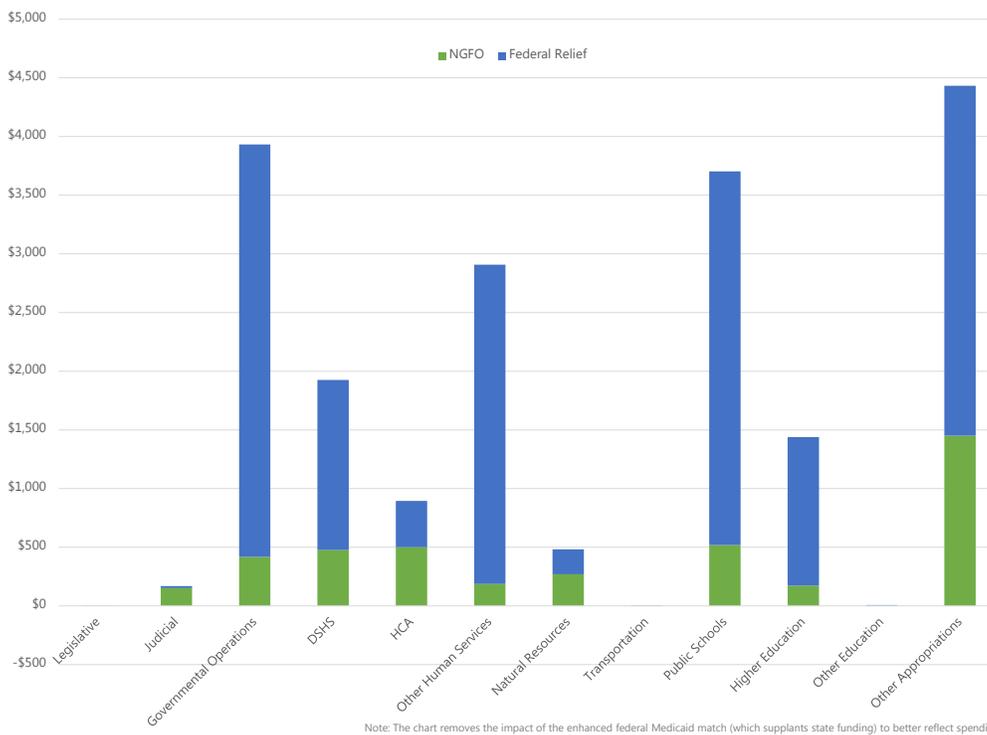
The budget transfers the balance of the BSA (\$1.820 billion) to the general fund–state (GFS) in 2019–21 and then transfers \$1.0 billion from the GFS to the new Washington rescue plan transition account. It also transfers \$73.3 million from the GFS to the disaster response account and \$45.0 million from the GFS to the workforce education investment account.

Spending. For 2019–21, the budget reduces NGFO appropriations by \$1.138 billion (2.1%) relative to the 2020 supplemental. (Revised 2019–21 appropriations are still 17.6% above 2017–19 spending.) Of the reduction, \$927.4 million is from maintenance level changes (the cost of continuing current services, adjusted for enrollment and inflation) and \$210.3 million is from policy level changes. (Net policy level changes are negative due to the enhanced federal Medicaid match, which supplants state funding.)

NGFO appropriations for 2021–23 are \$59.067 billion, an increase of 12.4% over revised 2019–21 appropriations. New policies account for \$3.087 billion of that. (See Chart 2 on page 4. More details on the new spending are included in the appendix.)

Reserves. As noted above, the Legislature transferred the balance of the BSA to the GFS in 2019–21. At the end of 2021–23, the unrestricted NGFO ending balance is \$789 million and the BSA balance is \$543

Chart 2: Policy Changes, 2021 supplemental plus 2021–23 (Dollars in Millions)



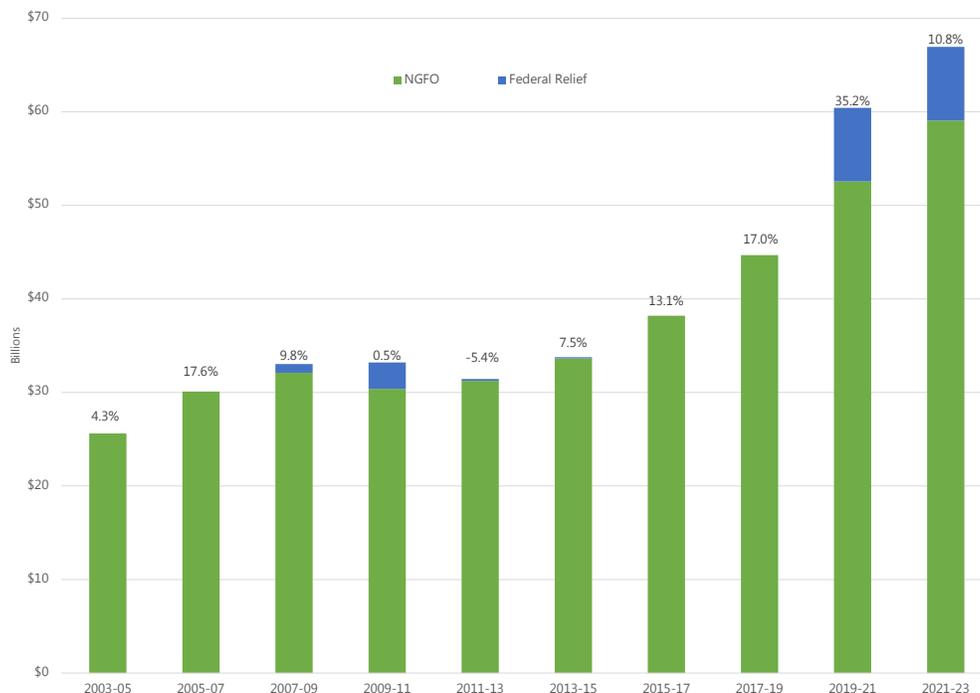
million, for total reserves of \$1.332 billion.

Outlook. The budget balances over four years, with an unrestricted NGFO ending balance of \$83 million in 2023–25. Under the four-year balanced budget requirement (RCW 43.88.055), the budget must balance within available fiscal resources, which are defined as the greater of the official revenue forecast or 4.5% revenue growth in each year. The Legislature chose to assume only the official revenue forecast, which

grows by less than 4.5% each year. Effectively, legislators gave themselves a cushion of \$1.443 billion (which they could have spent down but didn't). In a June 3 Economic and Revenue Forecast Council

meeting, Sen. Rolfe said that they did this as “a way to not get trapped into overspending” (TVW 2021).

Chart 3: Operating Budget Spending, NGFO+Federal Relief (Level and Growth from Prior Biennium)



NGFO Appropriations Increased Substantially, Federal Relief Adds Even More

In the Great Recession, the state cut NGFO appropriations for 2009–11. Federal relief allowed the state to maintain programs that biennium. In 2019–21, NGFO appropriations are up 17.6% over 2017–19. In

2021–23, NGFO appropriations increase by 12.4%. Add in the federal relief funds, and spending increases by a total of 35.2% in 2019–21 and 10.8% in 2021–23. In all, the state has allocated \$15.749 billion of federal relief.

The federal relief has helped the state address new spending needs caused by the pandemic and recession. However, it is not needed to maintain existing programs. Thus, there is a danger of using the one-time federal relief to begin new programs, or to create expectations that the programs funded with federal relief will be continued with state funds in the future.

One-Time Federal Relief is Used to Fund a Major New Program

The Legislature passed E2SSB 5237, the Fair Start for Kids Act, which makes several enhancements to child care and early learning. For example, it expands eligibility for the Working Connections Child Care (WCCC) program and the Early Childhood Education and Assistance Program (ECEAP), and it increases provider rates. The budget appropriates \$321.9 million for the bill in 2021–23. The bulk of the cost is paid for with federal relief funds. Just \$9.0 million comes from the NGFO.

The outlook for the 2021–23 budget assumes that E2SSB 5237 will cost \$303.4 million in 2023–25. This will all need to come from state funds.

The New Child Care Program Bow Waves Beyond the Four-Year Budget Outlook

Not only will the state have to come up with the funds to pay for the Fair Start for Kids Act in 2023–25, the costs of the program are expected to balloon in 2025–27. In addition to adding child care enhancements, E2SSB 5237 moves the previously-planned ECEAP entitlement from school year (SY) 2022–23 to SY 2026–27. The cost estimates above include savings from delaying the entitlement. According to a partial fiscal note for the bill, the entitlement is expected to increase spending by \$156.4 million in 2025–27. Additionally, some of the enhancements aren’t fully implemented until fiscal year (FY) 2026 and beyond. For example, the cost of the WCCC income expansion and copay changes are estimated to range from \$89.8 million–\$250.3 million in 2023–25. That range is estimated to jump to \$443.2 million–\$1.099 billion in 2025–27.

Bow waves like this are a threat to budget sustainability. Preventing many of them is one of the major benefits of Washington’s four-year balanced budget requirement. For example, the 2021–23 budget

includes several programs whose costs bow wave in 2023–25 (see Table 2). But these higher costs are accounted for in the outlook, so they are more transparent and the 2021–23 budget balances over four years including them.

Table 2: Notable NGFO Spending Bow Waves in 2023–25
(Dollars in Millions)

	2021-23 Policy Level	2023-25 Maintenance Level
Fair Start for Kids Act	\$9.0	\$303.4
Bond retirement	\$37.2	\$385.9
K-12 counselors	\$51.6	\$137.0
K-12 connectivity enhancement	\$23.5	\$62.3
K-12 paraeducator training	\$14.8	\$32.2
K-12 updated SEBB rate	(\$10.5)	\$96.6
Working families tax credit	\$261.0	\$545.1
Foundational public health	\$146.8	\$296.2

A Missed Pension Liability Opportunity

The budget appropriates \$800.0 million from the GFS (effectively from the amount transferred from the BSA to the GFS in 2019–21) to reduce the unfunded actuarial accrued liability of the Teachers’ Retirement System (TRS) Plan 1. The

payment will be made on the last day of 2021–23. As a result of this extra payment, the plan will be “fully funded two years ahead of schedule during the 2023–25 biennium” (SCS 2021). The outlook books savings from this policy in 2023–25 of \$480.0 million.

It is good that the Legislature took action to address the problem of the unfunded liability. However, the Legislature missed an opportunity to save more here. For years, legislators have considered merging TRS plan 1 with the Law Enforcement Officers’ and Firefighters’ System (LEOFF) plan 1 as a way to address the TRS plan 1 unfunded liability. (LEOFF plan 1 is over 100% funded.) Earlier budget proposals this year included such a merger and assumed that it would save the state about \$700 million in 2021–23 and \$800 million in 2023–25 (Makings 2021).

Capital Gains Tax Revenues Booked But May Never Be Collected

Revenues returned to pre-pandemic levels and are expected to continue increasing. Nevertheless, the Legislature imposed a new capital gains tax. Lawsuits have already been filed regarding the constitutionality of the tax. If it is determined to be unconstitutional, or if it is repealed by initiative, the anticipated revenues would not materialize. Moreover, capital gains taxes are a volatile revenue source.

If the tax stands, the first \$500 million collected each year will be deposited in the education legacy trust account, and any additional collections will be deposited in the common school construction account. (Capital gains revenues could be used to fund the child care bill after federal relief runs out.) Because collections will be deposited in dedicated accounts, they will not feed into constitutionally required deposits to the BSA. A strength of Washington’s BSA is that three-quarters of any extraordinary revenue growth (in non-dedicated accounts) must be deposited in it each biennium. This is a way to help manage revenue volatility and avoid potential cuts to programs in the event of a downturn.

The Budget Drains the BSA, Despite Strong Revenue Growth and Federal Relief

The BSA is meant to be the first line of defense in an economic downturn. If its balance is sufficiently large, programs can be sustained even as revenues decline. The BSA balance was expected to be historically high in 2019–21. As noted above, the Legislature transferred the balance of the BSA to the GFS for 2019–21. If state revenues hadn’t bounced back, it would have been appropriate to use these funds to maintain programs. However, that did not turn out to be necessary. Given the economic uncertainty, and the substantial federal relief, the budget would be more sustainable if the BSA balance was maintained—in case it is needed down the road.

A Shadow Reserve Account and a Bad Precedent

After transferring the BSA balance to the GFS, the budget transfers \$1.0 billion of it to the new “Washington rescue plan transition account.” The account may be used to respond “to the impacts of the COVID-19 pandemic including those related to education, human services, health care, and the economy. In addition, the legislature may appropriate from the account to continue activities begun with, or augmented with, COVID-19 related federal funding.” This is very broad, and could include, for example, the costs of the new child care bill.

The budget appropriates \$500.0 million from the coronavirus state fiscal recovery fund (part of the state’s federal relief money) for unemployment insurance tax relief. If the federal government does not allow the money to be used for that purpose, the budget will instead use \$500.0 million from the

Washington rescue plan transition account.

Deposits to the BSA are mandated by the constitution and withdrawals are restricted by the constitution. Together, these constraints enabled the historically high BSA balance.

BSA withdrawals may be made at any time with a three-fifths vote. A simple majority vote suffices if the governor declares a state of emergency resulting from a catastrophic event (and if the funds will be used specifically for the emergency) or employment growth is estimated to be less than 1%. For FY 2021, employment growth is forecast to be less than 1%, so the Legislature did not need a supermajority to drain the BSA this year.

The Washington rescue plan transition account is essentially a shadow reserve account. But it is not subject to any constitutional restrictions, so it will be much easier for the Legislature to use the money (for any purpose) than if it remained in the BSA. This means that it is less likely that the money will be available when it is truly needed. By jumping at the chance to grab this money while employment growth is low, the Legislature set a bad precedent for the future. This undermines the BSA and the sustainability of the budget.

Comment

The Legislature was highly fortunate in not having to address a budget shortfall this year. Thus, legislators did not face a choice between cutting spending and raising taxes. Nevertheless, they increased spending, raised taxes, and drained the rainy day fund.

The budget substantially increases spending, from both state and federal relief funds. The Legislature started new programs with one-time money, missed savings opportunities, and imposed a capital gains tax that may be unconstitutional or challenged at the ballot. On top of all this, it withdrew the balance of the constitutionally protected rainy day fund and created a troubling precedent by parking it in a shadow reserve account.

These actions call into question the sustainability of the budget. By acting as if there was a budget problem this year, legislators may have created challenges for the years ahead.

References

Makings, Emily. 2021. "[Merging two closed state retirement funds could save the state hundreds of millions in 2021–23.](#)" WRC Blog. March 11.

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TVW. 2021. "[Economic and Revenue Forecast Council.](#)" June 3.

Appendix

Table A1: Enacted Appropriations (Dollars in Thousands)

	2019-21		2021-23	
	<u>NGFO</u>	<u>All Funds</u>	<u>NGFO</u>	<u>All Funds</u>
Legislative	190,788	221,237	213,088	234,318
Judicial	340,217	444,123	505,367	582,124
Governmental Operations	760,997	6,547,494	1,173,973	8,115,356
DSHS	6,160,239	14,712,000	7,225,230	16,607,149
HCA	5,816,581	23,507,199	6,445,255	24,578,712
Other Human Services	4,467,282	10,623,970	5,053,940	12,505,698
Natural Resources	534,700	2,356,201	697,195	2,509,383
Transportation	122,828	266,781	126,050	268,304
Public Schools	26,720,082	29,600,652	28,260,228	33,246,349
Higher Education	4,393,803	16,988,515	4,992,622	16,520,744
Other Education	68,987	143,429	73,637	147,211
Other Appropriations	2,985,496	6,983,945	4,300,010	7,218,615
Total	52,562,000	112,395,546	59,066,595	122,533,963

Other Notable Spending

The table on the next three pages shows new policy level spending by budget area. However, some new policies span budget areas. A few notable items are:

- The enhanced federal Medicaid match (FMAP) is expected to save the state \$652.7 million in 2019–21 and \$621.2 million in 2021–23.
- In *State v. Blake*, the state Supreme Court ruled that Washington’s drug possession law was unconstitutional because the state did not have to prove intent in order to convict. In response to the decision, the Legislature passed ESB 5476. ESB 5476 itself appropriates \$84.6 million for 2021–23. On top of that, the 2021 supplemental appropriates \$1.3 million and the 2021–23 budget appropriates \$83.5 million for items related to the decision. The total to be spent is \$169.4 million.
- The budget appropriates \$280.3 million from funds outside of the NGFO to implement E2SHB 1277, which was enacted this year. Funding will be used for the new eviction prevention rental assistance program and other housing programs.

Table A2: Total Policy Changes in the Enacted Operating Budget, Plus Major Items

(Adjusted for vetoes and including federal relief allocated via the unanticipated receipts process and the early action bills, Dollars in Thousands)

	2019-21		2021-23	
	NGFO	Federal Relief	NGFO	Federal Relief
Legislative	(3,365)	883	3,219	0
Judicial	(588)	18,126	151,837	0
Assistance to counties for costs related to State v. Blake			68,000	
Counsel for indigent tenants (E2SSB 5160)			22,250	
Public defense costs related to State v. Blake			11,000	
Governmental Operations	(5,006)	2,058,761	422,446	1,455,957
Business/non-profit assistance		431,200		54,800
Small business credit initiative program				138,000
Allocations to local governments		408,900		
Rental/housing assistance		178,745	43,638	935,600
Homeowner assistance				190,000
Low-income energy, water, and wastewater assistance				100,420
Working families tax credit payments and administration			260,980	
Other COVID expenses		916,533		
Department of Social and Health Services (DSHS)	(262,072)	1,014,507	26,779	434,401
Savings from enhanced federal Medicaid match	(326,284)		(385,377)	
Temporary COVID rate increases for developmental disabilities/long-term care providers	90,679	305,866	59,850	
Shared benefit adjustment rulemaking (related to individual providers caring for family members)	3,329		110,667	
Immigrant relief fund		127,600		340,000
Other COVID expenses		422,429		
Savings from reducing civil wards at Western State Hospital			(56,052)	
Expansion of forensic competency restoration wards at Western State Hospital			27,419	
Nursing home rate rebase and an increase to direct care rate			26,753	
Transitional Care Center of Seattle	5,520		22,274	
Enhance community residential rate			14,897	
TANF grant 15% increase			25,018	
Increase Medicaid waiver slots for developmental disabilities services			30,927	
SNAP administrative funding		4,274		21,160
Food assistance		5,399		5,399
One-time cash benefit for families eligible for pandemic emergency assistance				22,635
Health Care Authority (HCA)	(259,885)	236,657	219,162	157,681
Savings from enhanced federal Medicaid match	(312,192)		(228,511)	
Savings from using I-502 revenues for low-income and community health care	(65,488)		(79,166)	
Restoring savings not realized in the Healthier WA project	30,792		61,584	
Restoring savings not realized from Medicaid program integrity activities	71,000		142,000	
Other COVID expenses		163,865		
Provider assistance		53,400		31,000
Community long-term inpatient beds			27,996	
Adult and youth mobile crisis teams			25,848	
Adult dental services rate increase			21,390	
Community behavioral health provider rate increase			17,016	
Primary care provider rate			45,882	
Funding related to State v. Blake, including intensive case management and homeless outreach			78,567	
Grants for health care services for low-income uninsured				35,000
Insurance premium assistance for child care facility employees				30,266
Substance use disorder funding				35,415
Mental health disorder funding				20,600

Table A2 continued: Total Policy Changes in the Enacted Operating Budget, Plus Major Items

(Adjusted for vetoes and including federal relief allocated via the unanticipated receipts process and the early action bills, Dollars in Thousands)

	2019-21		2021-23	
	NGFO	Federal Relief	NGFO	Federal Relief
Other Human Services	(10,429)	1,790,451	175,642	930,649
Savings from enhanced federal Medicaid match	(14,187)		(7,271)	
Dept. of Corrections COVID-19 response		42,193		
COVID testing/response		245,292		
Child care/ECEAP		147,399		
Child care stabilization grants/financial support		50,000		400,000
Delay ECEAP entitlement			(57,929)	
Expand ECEAP			14,335	10,563
ECEAP provider rate increase			14,930	14,889
WCCC provider rate increase				116,805
WCCC income expansion				17,359
WCCC copayment changes				76,731
Other Fair Start for Kids Act (E2SSB 5237)			36,827	43,628
Other COVID expenses at the Employment Security Department		1,114,791		
Pandemic unemployment assistance benefit		54,630		
Unemployment insurance appeals, claims backlog, fraud prevention, etc.				44,140
Paid leave coverage: temporary expansion of qualifying period (E2SHB 1073)				168,745
Services to support offenders' reentry to the community			31,966	
Additional prison health care staff			21,768	
Savings from reducing the maximum sanction for community supervision violations			(48,624)	
New Office of Independent Investigation			19,720	
Natural Resources	34,033	119,584	235,840	92,000
Fire suppression	41,893			
Long-term forest health (2SHB 1168)			130,423	
Food assistance		20,000		25,000
Food banks/hunger relief organizations		85,621		45,000
Food system infrastructure and market access				17,000
Climate commitment act (E2SSB 5126)			18,000	
Park services and maintenance			15,800	
Transportation	(3,295)	0	8,392	0
Public Schools	216,779	260,279	302,115	2,923,327
Enrollment stabilization	95,855		27,829	
School funding stabilization (for learning loss recovery and to stabilize district funding)			16,211	
Transportation emergency funding	117,127		34,005	
Elementary and secondary school relief (ESSER)		254,794		2,154,340
ESSER grants for learning loss				333,450
Learning recovery			27,375	209,675
Connectivity enhancement			23,469	
Special education programs			29,000	64,115
Counselors in high-poverty schools			51,568	
Learning device grants			24,000	
School nurses			11,087	
Paraeducator training			14,838	
Assistance to non-public schools				89,971

Table A2 continued: Total Policy Changes in the Enacted Operating Budget, Plus Major Items

(Adjusted for vetoes and including federal relief allocated via the unanticipated receipts process and the early action bills, Dollars in Thousands)

	2019-21		2021-23	
	NGFO	Federal Relief	NGFO	Federal Relief
Higher Education	(10,980)	1,263,605	183,283	2,500
UW hospitals		35,000	40,000	
Higher education emergency relief fund (HEERF) flexible		619,653		
HEERF student grants		475,493		
To develop diversity, equity, and inclusion strategic plans for all community and technical colleges			15,848	
Guided pathways initiative			15,876	
Other Education	(1,007)	2,548	2,744	3,250
Other Appropriations	95,555	1,101,400	1,355,402	1,880,000
For the statewide response to pandemic, including testing, contact tracing, etc.		450,000		900,000
To plan for, prepare, and deploy the COVID-19 vaccine		68,000		100,000
For the statewide response to the pandemic, for epidemiology and lab capacity		100,000		
For public health workforce				100,000
Foundational public health			146,783	
Unemployment compensation fund	82,000			
Unemployment insurance relief (if allowed by federal government)				500,000
Distributions to certain local governments from coronavirus local fiscal recovery fund		483,400		
Allotments to agencies for eligible costs from the coronavirus relief fund				280,000
Assistance for counties and cities for costs from law enforcement-related legislation			50,000	
To reduce the unfunded liability in the Teachers' Retirement System plan 1			800,000	
To eliminate furlough days in state employee collective bargaining agreements			99,640	
Bond retirement			37,184	
Health care affordability account (E2SSB 5377)			50,000	
Developmental disabilities community services account			50,000	
To the affordable housing for all account for permanent supportive housing			37,000	
Total	(210,260)	7,866,801	3,086,861	7,879,765