

RSI
Required Supplementary Information

State of Washington

BUDGETARY COMPARISON SCHEDULES

General Fund

For the Biennium Ended June 30, 2023

(expressed in thousands)

	Original Budget 2021-2023 Biennium	Final Budget 2021-2023 Biennium	Actual 2021-2023 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 4,853,885	\$ 4,853,885	\$ 4,853,885	\$ —
Resources				
Taxes	58,484,663	63,603,108	59,354,037	(4,249,071)
Licenses, permits, and fees	282,356	300,430	306,026	5,596
Other contracts and grants	1,124,503	1,187,528	792,413	(395,115)
Timber sales	9,136	9,384	9,494	110
Federal grants-in-aid	41,255,447	51,249,888	39,854,450	(11,395,438)
Charges for services	158,919	185,092	128,138	(56,954)
Investment income (loss)	139,611	242,568	274,098	31,530
Miscellaneous revenue	347,865	261,082	323,075	61,993
Unclaimed property	347,795	345,868	335,985	(9,883)
Transfers from other funds	3,138,663	5,481,754	4,819,055	(662,699)
Total Resources	110,142,843	127,720,587	111,050,656	(16,669,931)
Charges To Appropriations				
General government	10,564,536	17,318,980	12,401,593	4,917,387
Human services	48,343,114	54,462,813	51,882,910	2,579,903
Natural resources and recreation	1,236,828	2,597,542	1,619,143	978,399
Transportation	154,608	185,775	156,051	29,724
Education	35,797,863	41,592,628	34,583,987	7,008,641
Capital outlays	2,020,219	3,181,819	726,071	2,455,748
Transfers to other funds	2,205,782	2,352,758	2,559,583	(206,825)
Total Charges To Appropriations	100,322,950	121,692,315	103,929,338	17,762,977
Excess Available For Appropriation Over (Under) Charges To Appropriations	9,819,893	6,028,272	7,121,318	1,093,046
Reconciling Items				
Debt service	—	—	(42)	(42)
Bond sale proceeds	95,714	239,539	318,042	78,503
Issuance premiums	—	—	1,085	1,085
Refunding COPs issued	—	—	4,080	4,080
Assumed reversions	295,743	728,051	—	(728,051)
Working capital adjustment	—	—	38,000	38,000
Noncash activity (net)	—	—	(100,894)	(100,894)
Nonappropriated fund balances	—	—	626,415	626,415
Changes in reserves (net)	—	—	232,854	232,854
Total Reconciling Items	391,457	967,590	1,119,540	151,950
Budgetary Fund Balance, June 30	\$ 10,211,350	\$ 6,995,862	\$ 8,240,858	\$ 1,244,996

The separately submitted report that demonstrates compliance at a legal level of budgetary control is traceable to the Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual found in the Individual Fund Schedules section.

BUDGETARY COMPARISON SCHEDULES

General Fund - Budget to GAAP Reconciliation

For the Biennium Ended June 30, 2023

(expressed in thousands)

Sources/Inflows of Resources

Actual amounts (budgetary basis) "Total Resources"	
from the Budgetary Comparison Schedule	\$ 111,050,656
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(4,819,055)
Budgetary fund balance at the beginning of the biennium, as restated	(4,853,885)
Appropriated loan principal repayment	(137)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash commodities and electronic food stamp benefits	6,134,125
Revenues collected for other governments	317,771
Unanticipated receipts	244,793
Noncash and other revenues	(68,228)
Other	35,603
Biennium total revenues	108,041,642
Fiscal year 2022 total revenues	(53,683,370)
Nonappropriated activity	636,629
Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ 54,994,902

Uses/Outflows of Resources

Actual amounts (budgetary basis) "Total Charges to Appropriations"	
from the Budgetary Comparison Schedule	\$ 103,929,338
Differences - budget to GAAP:	
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Appropriated transfers to other funds	(9,380,725)
Other transfers to other funds	(2,559,583)
Appropriated loan disbursements	(952)
The following items are not outflows of budgetary resources but are recorded as current expenditures for financial reporting purposes:	
Noncash commodities and electronic food stamp benefits	6,206,937
Distributions to other governments	317,771
Capital asset acquisition by other financing sources	170,307
Expenditures related to unanticipated receipts	244,793
Interest on debt service	42
Other	257,515
Biennium total expenditures	99,185,442
Fiscal year 2022 total expenditures	(48,290,884)
Nonappropriated activity	1,604,861
Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	\$ 52,499,419

State of Washington

BUDGETARY COMPARISON SCHEDULES

Higher Education Special Revenue Fund

For the Biennium Ended June 30, 2023

(expressed in thousands)

	Original Budget 2021-2023 Biennium	Final Budget 2021-2023 Biennium	Actual 2021-2023 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 536,990	\$ 536,990	\$ 536,990	\$ —
Resources				
Taxes	2,457,029	2,796,829	3,365,741	568,912
Licenses, permits, and fees	—	633	—	(633)
Other contracts and grants	—	326	—	(326)
Federal grants-in-aid	—	283,655	—	(283,655)
Charges for services	3,022,017	2,824,566	2	(2,824,564)
Investment income (loss)	5,062	3,808	35,414	31,606
Miscellaneous revenue	4,124	8,319	1	(8,318)
Transfers from other funds	5,014	112,873	27,240	(85,633)
Total Resources	6,030,236	6,567,999	3,965,388	(2,602,611)
Charges To Appropriations				
General government	426	39,862	39,431	431
Human services	44,217	95,929	43,242	52,687
Education	2,448,116	3,334,311	2,612,920	721,391
Transfers to other funds	138,238	178,195	27,240	150,955
Total Charges To Appropriations	2,630,997	3,648,297	2,722,833	925,464
Excess Available For Appropriation Over (Under) Charges To Appropriations	3,399,239	2,919,702	1,242,555	(1,677,147)
Reconciling Items				
Noncash activity (net)	—	—	12,757	12,757
Nonappropriated fund balances	—	—	4,443,643	4,443,643
Changes in reserves (net)	—	—	11,766	11,766
Total Reconciling Items	—	—	4,468,166	4,468,166
Budgetary Fund Balance, June 30	\$ 3,399,239	\$ 2,919,702	\$ 5,710,721	\$ 2,791,019

BUDGETARY COMPARISON SCHEDULES

Higher Education Special Revenue Fund - Budget to GAAP Reconciliation

For the Biennium Ended June 30, 2023

(expressed in thousands)

Sources/Inflows of Resources

Actual amounts (budgetary basis) "Total Resources"	
from the Budgetary Comparison Schedule	\$ 3,965,388
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(27,240)
Budgetary fund balance at the beginning of the biennium, as restated	(536,990)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash revenues	(6,356)
Other	(742)
Biennium total revenues	3,394,060
Fiscal year 2022 total revenues	(8,074,935)
Nonappropriated activity	13,861,158
Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ 9,180,283

Uses/Outflows of Resources

Actual amounts (budgetary basis) "Total Charges to Appropriations"	
from the Budgetary Comparison Schedule	\$ 2,722,833
Differences - budget to GAAP:	
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Appropriated transfers to other funds	(301,376)
Other transfers to other funds	(27,240)
Capital asset acquisition by other financing sources	140,054
Biennium total expenditures	2,534,271
Fiscal year 2022 total expenditures	(7,036,420)
Nonappropriated activity	13,106,943
Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	\$ 8,604,794

BUDGETARY INFORMATION
Notes to Required Supplementary Information

GENERAL BUDGETARY POLICIES AND PROCEDURES

The Governor is required to submit a budget to the Legislature no later than December 20 of the year preceding odd-numbered year sessions of the Legislature.

The budget is a proposal for expenditures in the ensuing biennial period based upon anticipated revenues from the sources and rates existing by law at the time of submission of the budget. The Governor may additionally submit, as an appendix to the budget, a proposal for expenditures in the ensuing biennium from revenue

sources derived from proposed changes in existing statutes.

The appropriated budget and any necessary supplemental budgets are legally required to be adopted through the passage of appropriation bills by the Legislature and approved by the Governor. Operating appropriations are generally made at the fund/account and agency level; however, in a few cases, appropriations are made at the fund/account and agency/program level. Operating appropriations cover either the entire biennium or a single fiscal year in the biennium. Capital appropriations are biennial and are generally made at the fund/account, agency, and project level.

The legal level of budgetary control is at the fund/account, agency, and appropriation level, with administrative controls established at lower levels of detail

in certain instances. The accompanying budgetary schedule is not presented at the legal level of budgetary control. This is due to the large number of appropriations within individual agencies that would make such a presentation in the accompanying financial schedule extremely cumbersome. Section 2400.121 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting Standards provides for the preparation of a separate report in these extreme cases.

For the state of Washington, a separate report has been prepared for the 2021-2023 biennium to illustrate legal budgetary compliance. Appropriated budget versus actual expenditures and estimated versus actual revenues and other financing sources (uses) for appropriated funds/accounts at agency and appropriation level are presented in the Budget-to-Actual Detail Report for governmental funds. The report is available online at Washington State Budget to Actual Detail Report.

Legislative appropriations are strict legal limits on expenditures; over-expenditures are prohibited. All appropriated and certain nonappropriated funds/accounts are further controlled by the executive branch through the allotment process. This process allocates the expenditure plan into monthly allotments by program, source of funds, and object of expenditure. State law does not preclude the over-expenditure of allotments.

Proprietary funds/accounts can earn revenues and incur expenses (i.e., depreciation or cost of goods sold) not covered by the allotment process. Budget estimates are generally made outside the allotment process according to prepared business plans. These proprietary fund/account business plan estimates are adjusted only at the beginning of each fiscal year.

Additional fiscal control is exercised through various means. The Office of Financial Management is authorized to estimate revenue and make expenditure allotments based on availability of unanticipated receipts, mainly federal government grant increases made during a fiscal year.

Operating encumbrances lapse at the end of the applicable appropriation. Capital outlay encumbrances lapse at the end of the biennium unless reappropriated by the Legislature in the ensuing biennium. Encumbrances outstanding against continuing appropriations at fiscal year-end are reported as restricted, committed, or assigned fund balance.

Budgetary Reporting vs. GAAP Reporting

Governmental funds are budgeted materially in conformance with generally accepted accounting principles.

However, the presentation in the accompanying budgetary schedules is different in certain respects from the corresponding Statements of Revenues, Expenditures, and Changes in Fund Balance (governmental operating statement).

In the accompanying budgetary schedules, budget and actual expenditures are reported only for appropriated activities. Expenditures are classified based on whether the appropriation is from the operating or capital budget. Expenditures funded by operating budget appropriations are reported as current expenditures classified by the function of the agency receiving the appropriation. Expenditures funded by capital budget appropriations are reported as capital outlays.

However, in the governmental operating statements, all governmental funds are included and expenditures are classified according to what was actually purchased. Capital outlays are capital asset acquisitions such as land, buildings, and equipment. Debt service expenditures are principal and interest payments. Current expenditures are all other governmental fund expenditures classified based on the function of the agency making the expenditures.

Certain governmental activities are excluded from the budgetary schedules because they are not appropriated. These include activities designated as nonappropriated by the Legislature. Nonappropriated activities can represent a portion of a fund such as the Higher Education Special Revenue Fund or all of a fund such as the Higher Education Endowment and Tobacco Settlement Securitization Bond Debt Service Funds. Additionally, certain items including federal surplus food commodities, electronic food stamp benefits, and resources collected and distributed to other governments are also excluded because they are not appropriated.

Further, certain expenditures are appropriated as operating transfers. These transfers are reported as operating transfers on the budgetary schedules and as expenditures on the governmental operating statements.

In the General Fund, Budgetary Fund Balance equals restricted fund balance reduced by a portion that is not available for budgeting, committed, and unassigned fund balances as reported on the Governmental Funds Balance Sheet. In the Higher Education Special Revenue Fund, Budgetary Fund Balance equals the sum of restricted and committed fund balance as reported on the Governmental Funds Balance Sheet. In all other funds except Wildlife and Natural Resources, Budgetary Fund Balance equals total fund balance less nonspendable fund balance as reported on the Governmental Funds Balance Sheet. The Budgetary Fund Balance in the Wildlife and Natural Resources fund is further reduced by a portion of restricted fund balance that is not available for budgeting.

State of Washington

PENSION PLAN INFORMATION
Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios
Washington State Patrol Retirement System - Plan 1/2

Last Ten Measurement Years

(expressed in thousands)

	2022	2021	2020
Total Pension Liability			
Service cost	\$ 23,826	\$ 23,462	\$ 23,091
Interest	109,690	105,943	100,877
Changes of benefit terms	—	—	2,400
Differences Between Expected and Actual Experience	27,795	(2,368)	11,919
Changes of Assumptions	98,031	—	581
Benefit payments, including refunds of member contributions	(80,893)	(72,786)	(68,838)
Net Change in Total Pension Liability	178,449	54,251	70,030
Total Pension Liability--Beginning	1,498,199	1,443,948	1,373,918
Total Pension Liability--Ending	\$ 1,676,648	\$ 1,498,199	\$ 1,443,948
Plan Fiduciary Net Position			
Contributions--employer	\$ 19,284	\$ 20,882	\$ 19,897
Contributions--employee	11,872	12,189	10,630
Net Investment Income	3,811	429,171	60,358
Benefit Payments, Including Refunds of Member Contributions	(80,893)	(72,786)	(68,838)
Administrative Expense	(49)	(123)	(96)
Other	696	491	808
Net Change in Plan Fiduciary Net Position	(45,279)	389,824	22,759
Plan Fiduciary Net Position--Beginning	1,774,864	1,385,040	1,362,281
Plan Fiduciary Net Position--Ending	\$ 1,729,585	\$ 1,774,864	\$ 1,385,040
State's Net Pension Liability/(Asset)--Ending	\$ (52,937)	\$ (276,665)	\$ 58,908
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	103.16 %	118.47 %	95.92 %
Covered Payroll	\$ 109,751	\$ 118,448	\$ 113,704
State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	-48.23 %	-233.58 %	51.81 %

N/A indicates not available.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary.

State of Washington

	2019	2018	2017	2016	2015	2014	2013
\$	22,671	\$ 21,083	\$ 18,474	\$ 16,534	\$ 16,633	\$ 18,041	N/A
	96,629	94,569	90,560	83,373	80,037	75,249	N/A
	—	—	4,830	1,947	2,258	—	N/A
	4,254	13,974	23,702	(10,431)	8,883	—	N/A
	—	(24,367)	20,921	2	17	—	N/A
	(64,370)	(59,634)	(56,821)	(54,159)	(50,075)	(47,510)	N/A
	59,184	45,625	101,666	37,266	57,753	45,780	N/A
	1,314,734	1,269,109	1,167,443	1,130,177	1,072,424	1,026,644	N/A
\$	1,373,918	\$ 1,314,734	\$ 1,269,109	\$ 1,167,443	\$ 1,130,177	\$ 1,072,424	\$ 1,026,644
\$	14,700	\$ 14,203	\$ 7,587	\$ 7,044	\$ 6,679	\$ 6,587	N/A
	10,744	9,922	10,454	8,895	6,323	6,555	N/A
	111,123	113,597	151,021	25,352	49,046	176,856	N/A
	(64,370)	(59,634)	(56,821)	(54,159)	(50,075)	(47,510)	N/A
	(131)	(131)	(53)	(60)	(67)	(84)	N/A
	769	650	524	429	293	509	N/A
	72,835	78,607	112,712	(12,499)	12,199	142,913	N/A
	1,289,446	1,210,839	1,098,127	1,110,626	1,098,427	955,514	N/A
\$	1,362,281	\$ 1,289,446	\$ 1,210,839	\$ 1,098,127	\$ 1,110,626	\$ 1,098,427	\$ 955,514
\$	11,637	\$ 25,288	\$ 58,270	\$ 69,316	\$ 19,551	\$ (26,003)	\$ 71,130
	99.15 %	98.08 %	95.41 %	94.06 %	98.27 %	102.42 %	93.07 %
\$	111,612	\$ 109,243	\$ 93,053	\$ 86,660	\$ 84,388	\$ 85,046	\$ 81,895
	10.43 %	23.15 %	62.62 %	79.99 %	23.17 %	-30.58 %	86.86 %

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Judicial Retirement System

Last Ten Measurement Years

(expressed in thousands)

	2022	2021	2020
Total Pension Liability			
Service cost	\$ —	\$ —	\$ —
Interest	1,447	1,621	2,634
Changes of benefit terms	—	—	—
Differences between expected and actual experience	1,942	1,237	(447)
Changes in assumptions	(6,860)	(1,931)	3,675
Benefit payments, including refunds of employee contributions	(7,053)	(7,553)	(7,921)
Net Change in Total Pension Liability	(10,524)	(6,626)	(2,059)
Total Pension Liability--Beginning	70,493	77,119	79,178
Total Pension Liability--Ending	\$ 59,969	\$ 70,493	\$ 77,119
Plan Fiduciary Net Position			
Contributions--employer	\$ 7,100	\$ 7,600	\$ 7,800
Contributions--employee	—	—	—
Net investment income	49	79	155
Benefit payments, including refunds of employee contributions	(7,053)	(7,553)	(7,921)
Administrative expense	(4)	—	—
Net Change in Plan Fiduciary Net Position	92	126	34
Plan Fiduciary Net Position--Beginning	8,620	8,494	8,460
Plan Fiduciary Net Position--Ending	\$ 8,712	\$ 8,620	\$ 8,494
State's Net Pension Liability/(Asset)--Ending	\$ 51,257	\$ 61,873	\$ 68,625
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	14.53 %	12.23 %	11.01 %
Covered Payroll ⁽¹⁾	N/A	N/A	N/A
State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll ⁽¹⁾	N/A	N/A	N/A

N/A indicates data not applicable.

1. Covered payroll is not applicable because there are no active plan employees beginning in 2014.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2019	2018	2017	2016	2015	2014	2013
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	N/A
	3,078	3,200	2,874	3,704	4,382	4,319	N/A
	—	—	—	—	—	—	N/A
	(1,793)	(2,844)	1,047	20	1,590	—	N/A
	2,372	(2,063)	(6,329)	8,737	4,335	—	N/A
	(7,958)	(8,325)	(8,723)	(9,131)	(9,336)	(9,480)	N/A
	(4,301)	(10,032)	(11,131)	3,330	971	(5,161)	N/A
	83,479	93,511	104,642	101,312	100,341	105,502	N/A
\$	79,178	\$ 83,479	\$ 93,511	\$ 104,642	\$ 101,312	\$ 100,341	\$ 105,502
\$	8,400	\$ 8,700	\$ 9,300	\$ 9,500	\$ 10,600	\$ 10,600	N/A
	—	—	—	—	—	—	N/A
	166	80	45	74	38	25	N/A
	(7,958)	(8,325)	(8,723)	(9,131)	(9,336)	(9,480)	N/A
	—	—	—	(1)	—	—	N/A
	608	455	622	442	1,302	1,145	N/A
	7,852	7,397	6,775	6,333	5,031	3,886	N/A
\$	8,460	\$ 7,852	\$ 7,397	\$ 6,775	\$ 6,333	\$ 5,031	\$ 3,886
\$	70,718	\$ 75,627	\$ 86,114	\$ 97,867	\$ 94,979	\$ 95,310	\$ 101,616
	10.68 %	9.41 %	7.91 %	6.47 %	6.25 %	5.01 %	3.68 %
	N/A	N/A	N/A	N/A	N/A	N/A	\$ 160
	N/A	N/A	N/A	N/A	N/A	N/A	635.10 %

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Judges' Retirement Fund

Last Ten Measurement Years

(expressed in thousands)

	2022	2021	2020
Total Pension Liability			
Service cost	\$ —	\$ —	\$ —
Interest	28	40	80
Changes of benefit terms	—	—	—
Differences between expected and actual experience	156	(322)	(315)
Changes of assumptions	(93)	4	12
Benefit payments, including refunds of member contributions	(247)	(257)	(265)
Net Change in Total Pension Liability	(156)	(535)	(488)
Total Pension Liability--Beginning	1,404	1,939	2,427
Total Pension Liability--Ending	\$ 1,248	\$ 1,404	\$ 1,939
Plan Fiduciary Net Position			
Contributions--state	\$ 300	\$ 400	\$ 400
Contributions--member	—	—	—
Net investment income	6	11	18
Benefit payments, including refunds of member contributions	(247)	(257)	(265)
Administrative expense	—	—	—
Net Change in Plan Fiduciary Net Position	59	154	153
Plan Fiduciary Net Position--Beginning	1,281	1,127	974
Plan Fiduciary Net Position--Ending	\$ 1,340	\$ 1,281	\$ 1,127
Plan's Net Pension Liability/(Asset)--Ending	\$ (92)	\$ 123	\$ 812
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	107.37 %	91.24 %	58.12 %
Covered Payroll ⁽¹⁾	N/A	N/A	N/A
State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll ⁽¹⁾	N/A	N/A	N/A

N/A indicates data not applicable.

1. Covered payroll is not applicable because there are no active plan employees.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2019	2018	2017	2016	2015	2014	2013
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	N/A
	89	95	88	116	138	137	N/A
	—	—	—	—	—	—	N/A
	161	(39)	194	123	182	—	N/A
	50	(43)	(129)	181	95	—	N/A
	(338)	(396)	(402)	(440)	(444)	(444)	N/A
	(38)	(383)	(249)	(20)	(29)	(307)	N/A
	2,465	2,848	3,097	3,117	3,146	3,453	N/A
\$	2,427	\$ 2,465	\$ 2,848	\$ 3,097	\$ 3,117	\$ 3,146	\$ 3,453
\$	500	\$ 500	\$ 499	\$ 501	\$ —	\$ —	N/A
	—	—	—	—	—	—	N/A
	17	8	4	6	4	7	N/A
	(338)	(396)	(402)	(440)	(444)	(444)	N/A
	—	—	—	—	—	—	N/A
	179	112	101	67	(440)	(437)	N/A
	795	683	582	515	955	1,392	N/A
\$	974	\$ 795	\$ 683	\$ 582	\$ 515	\$ 955	\$ 1,392
\$	1,453	\$ 1,670	\$ 2,165	\$ 2,515	\$ 2,602	\$ 2,191	\$ 2,061
	40.13 %	32.25 %	23.98 %	18.79 %	16.52 %	30.36 %	40.31 %
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A

State of Washington

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Contributions

Washington State Patrol Retirement System - Plan 1/2

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 21,918	\$ 20,862	\$ 1,056	\$ 118,031	17.68 %
2022	20,271	19,284	987	109,751	17.57 %
2021	26,401	20,882	5,519	118,448	17.63 %
2020	25,167	19,897	5,270	113,704	17.50 %
2019	17,020	14,700	2,320	111,612	13.17 %
2018	16,648	14,203	2,445	109,243	13.00 %
2017	8,179	7,587	592	93,053	8.15 %
2016	7,618	7,044	574	86,660	8.13 %
2015	6,810	6,679	131	84,388	7.91 %
2014	6,677	6,587	90	85,046	7.75 %

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Judicial Retirement System

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 6,457	\$ 6,700	\$ (243)	—	N/A
2022	6,923	7,100	(177)	—	N/A
2021	7,505	7,600	(95)	—	N/A
2020	7,643	7,800	(157)	—	N/A
2019	7,914	8,400	(486)	—	N/A
2018	8,317	8,700	(383)	—	N/A
2017	8,761	9,300	(539)	—	N/A
2016	8,999	9,500	(501)	—	N/A
2015	9,132	10,600	(1,468)	—	N/A
2014	9,205	10,600	(1,395)	—	N/A

N/A indicates data not applicable. There are no active members.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Contributions

Judges' Retirement Fund

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 246	\$ 300	\$ (54)	—	N/A
2022	257	300	(43)	—	N/A
2021	257	400	(143)	—	N/A
2020	328	400	(72)	—	N/A
2019	395	500	(105)	—	N/A
2018	395	500	(105)	—	N/A
2017	439	499	(60)	—	N/A
2016	444	501	(57)	—	N/A
2015	539	—	539	—	N/A
2014	425	—	425	—	N/A

N/A indicates data not applicable. There are no active members.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 1**

Last Nine Measurement Years *
(expressed in thousands)

	2022	2021	2020
State PERS Plan 1 employers' proportion of the net pension liability/ (asset)	42.18 %	43.35 %	42.07 %
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 1,174,475	\$ 529,443	\$ 1,485,148
Covered payroll of employees participating in PERS Plan 1	\$ 26,772	\$ 35,118	\$ 43,909
Covered payroll of employees participating in PERS Plan 2/3	6,359,603	6,151,714	5,902,886
Covered payroll of employees participating in PSERS Plan 2	443,145	450,362	384,394
Covered Payroll	\$ 6,829,520	\$ 6,637,194	\$ 6,331,190
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	17.20 %	7.98 %	23.46 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	76.56 %	88.74 %	68.64 %

* This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

**Schedule of the State's Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 2/3**

Last Nine Measurement Years *
(expressed in thousands)

	2022	2021	2020
State PERS Plan 2/3 employers' proportion of the net pension liability/(asset)	50.99 %	51.25 %	50.58 %
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ (1,891,211)	\$ (5,105,303)	\$ 646,953
State PERS Plan 2/3 employers' covered payroll	\$ 6,359,603	\$ 6,151,714	\$ 5,902,886
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-29.74 %	-82.99 %	10.96 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	106.73%	120.29%	97.22 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2019	2018	2017	2016	2015	2014
	41.80 %	41.97 %	41.88 %	41.99 %	41.57 %	42.37 %
\$	1,607,475	\$ 1,874,226	\$ 1,987,268	\$ 2,255,244	\$ 2,174,623	\$ 2,134,189
\$	54,779	\$ 69,330	\$ 85,341	\$ 103,235	\$ 120,686	\$ 143,836
	5,469,217	5,237,495	4,928,806	4,648,843	4,363,171	4,215,934
	321,991	198,511	175,395	155,768	140,977	130,172
\$	5,845,987	\$ 5,505,336	\$ 5,189,542	\$ 4,907,846	\$ 4,624,834	\$ 4,489,942
	27.50 %	34.04 %	38.29 %	45.95 %	47.02 %	47.53 %
	67.12 %	63.22 %	61.24 %	57.03 %	59.10 %	61.19 %

	2019	2018	2017	2016	2015	2014
	50.50 %	50.41 %	50.20 %	49.72 %	49.10 %	49.27 %
\$	490,544	\$ 860,776	\$ 1,744,067	\$ 2,503,313	\$ 1,754,418	\$ 995,856
\$	5,469,217	\$ 5,237,495	\$ 4,928,806	\$ 4,648,843	\$ 4,363,171	\$ 4,215,934
	8.97 %	16.43 %	35.39 %	53.85 %	40.21 %	23.62 %
	97.77 %	95.77 %	90.97 %	85.82 %	89.20 %	93.29 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Teachers' Retirement System (TRS) Plan 1**

Last Nine Measurement Years *
(expressed in thousands)

	2022	2021	2020
State TRS Plan 1 employers' proportion of the net pension liability/ (asset)	1.31 %	1.31 %	1.18 %
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 24,942	\$ 8,798	\$ 28,507
Covered payroll of employees participating in TRS Plan 1	\$ 713	\$ 1,330	\$ 1,431
Covered payroll of employees participating in TRS Plan 2/3	101,014	95,486	83,176
Covered Payroll	\$ 101,728	\$ 96,817	\$ 84,606
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	24.52 %	9.09 %	33.69 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	78.24 %	91.42 %	70.55 %

* This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

**Schedule of the State's Proportionate Share of the Net Pension Liability
Teachers' Retirement System (TRS) Plan 2/3**

Last Nine Measurement Years *
(expressed in thousands)

	2022	2021	2020
State TRS Plan 2/3 employers' proportion of the net pension liability/ (asset)	1.31 %	1.28 %	1.16 %
State TRS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ (2,577)	\$ (35,165)	\$ 17,767
State TRS Plan 2/3 employers' covered payroll	\$ 101,014	\$ 95,486	\$ 83,176
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-2.55 %	-36.83 %	21.36 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	100.86 %	113.72 %	91.72 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2019		2018		2017		2016		2015		2014
	1.09 %		1.10 %		1.03 %		0.97 %		0.86 %		0.78 %
\$	27,102	\$	32,177	\$	31,172	\$	33,026	\$	27,186	\$	22,924
\$	1,557	\$	1,893	\$	2,475	\$	5,735	\$	3,913	\$	4,611
	43,082		61,292		52,534		41,803		33,705		25,673
\$	44,639	\$	63,185	\$	55,009	\$	47,538	\$	37,618	\$	30,284
	60.71 %		50.93 %		56.67 %		69.47 %		72.27 %		75.70 %
	70.37 %		66.52 %		65.58 %		62.07 %		65.70 %		68.77 %

	2019		2018		2017		2016		2015		2014
	1.06 %		1.06 %		0.96 %		0.87 %		0.72 %		0.59 %
\$	6,389	\$	4,757	\$	8,873	\$	11,896	\$	6,107	\$	1,913
\$	43,082	\$	61,292	\$	52,534	\$	41,803	\$	33,705	\$	25,673
	14.83 %		7.76 %		16.89 %		28.46 %		18.12 %		7.45 %
	96.36 %		96.88 %		93.14 %		88.72 %		92.48 %		96.81 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Public Safety Employees' Retirement System (PSERS) Plan 2**

Last Nine Measurement Years *
(expressed in thousands)

	2022	2021	2020
State PSERS Plan 2 employers' proportion of the net pension liability/ (asset)	65.55 %	66.58 %	62.26 %
State PSERS Plan 2 employers' proportionate share of the net pension liability / (asset)	\$ (46,868)	\$ (152,955)	\$ (8,567)
State PSERS Plan 2 employers' covered payroll	\$ 443,145	\$ 450,362	\$ 384,394
State PSERS Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-10.58 %	-33.96 %	-2.23 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	105.96 %	123.67 %	101.68 %

* This schedule is to be built prospectively until it contains ten years of data.

**Schedule of the State's Proportionate Share of the Net Pension Liability
Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 1**

Last Nine Measurement Years *
(expressed in thousands)

	2022	2021	2020
State's nonemployer proportion of the net pension liability/(asset)	87.12 %	87.12 %	87.12 %
State as nonemployer contributing entity proportionate share of the net pension liability/(asset)	\$ (2,499,136)	\$ (2,984,350)	\$ (1,645,269)
Plan fiduciary net position as a percentage of the total pension liability/(asset)	169.62 %	187.45 %	146.88 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2019		2018		2017		2016		2015		2014
	54.61 %		50.48 %		49.14 %		47.97 %		47.93 %		48.26 %
\$	(7,101)	\$	625	\$	9,628	\$	20,386	\$	8,748	\$	(6,988)
\$	321,991	\$	198,511	\$	175,395	\$	155,768	\$	140,977	\$	130,172
	-2.21 %		0.32 %		5.49 %		13.09 %		6.21 %		-5.37 %
	101.85 %		99.79 %		96.26 %		90.41 %		95.08 %		105.01 %

	2019		2018		2017		2016		2015		2014
	87.12 %		87.12 %		87.12 %		87.12 %		87.12 %		87.12 %
\$	(1,722,024)	\$	(1,581,665)	\$	(1,321,802)	\$	(897,585)	\$	(1,049,988)	\$	(1,056,583)
	148.78 %		144.42 %		135.96 %		123.74 %		127.36 %		126.91 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 2**

Last Nine Measurement Years *

(expressed in thousands)

	2022	2021	2020
State LEOFF Plan 2 employers' proportion of the net pension liability/ (asset)	0.75 %	0.80 %	0.88 %
State as nonemployer contributing entity proportion of the net pension liability/(asset)	39.31 %	39.21 %	39.00 %
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset)	\$ (20,285)	\$ (46,684)	\$ (17,948)
State as nonemployer contributing entity total proportionate share of the net pension liability/(asset)	(1,068,387)	(2,277,698)	(795,604)
Total	\$ (1,088,673)	\$ (2,324,381)	\$ (813,552)
State LEOFF Plan 2 employers' covered payroll	\$ 23,244	\$ 22,917	\$ 25,410
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-87.27 %	-203.70 %	-70.63 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	116.09 %	142.00 %	115.83 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

2019	2018	2017	2016	2015	2014
0.90 %	0.87 %	0.85 %	0.88 %	0.83 %	0.84 %
39.57 %	39.30 %	39.35 %	39.46 %	39.80 %	39.52 %
\$ (20,782)	\$ (17,707)	\$ (11,823)	\$ (5,113)	\$ (8,580)	\$ (11,164)
(916,765)	(797,902)	(545,988)	(229,538)	(409,091)	(524,419)
\$ (937,547)	\$ (815,609)	\$ (557,811)	\$ (234,651)	\$ (417,671)	\$ (535,583)
\$ 23,388	\$ 21,892	\$ 20,396	\$ 19,828	\$ 18,744	\$ 18,259
-88.86 %	-80.88 %	-57.97 %	-25.79 %	-45.77 %	-61.14 %
119.43 %	118.50 %	113.36 %	106.04 %	111.67 %	116.75 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Contributions

Public Employees' Retirement System (PERS) Plan 1

Fiscal Year Ended June 30

(dollars in thousands)

	2023	2022	2021
Contractually required contributions (CRC)	\$ 290,737	\$ 258,512	\$ 322,931
Employer contributions related to covered payroll of employees participating in PERS Plan 1	\$ 2,197	\$ 2,779	\$ 4,562
Employer UAAL contributions related to covered payroll of employees participating in PERS Plan 2/3 and PSERS Plan 2	288,540	255,733	318,369
Contributions in relation to the actuarially determined contributions	290,737	258,512	322,931
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered payroll of employees participating in PERS Plan 1	\$ 22,277	\$ 26,772	\$ 35,118
Covered payroll of employees participating in PERS Plan 2/3	6,895,688	6,359,603	6,151,714
Covered payroll of employees participating in PSERS Plan 2	512,586	443,145	450,362
Covered Payroll	\$ 7,430,551	\$ 6,829,520	\$ 6,637,194
Contributions as a percentage of covered payroll	3.91 %	3.79 %	4.87 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

Schedule of Contributions

Public Employees' Retirement System (PERS) Plan 2/3

Fiscal Year Ended June 30

(dollars in thousands)

	2023	2022	2021
Contractually Required Contributions	\$ 449,410	\$ 409,661	\$ 485,475
Contributions in relation to the contractually required contributions	449,410	409,661	485,475
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 6,895,688	\$ 6,359,603	\$ 6,151,714
Contributions as a percentage of covered payroll	6.52 %	6.44 %	7.89 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	304,870	\$ 299,745	\$ 280,513	\$ 251,924	\$ 238,158	\$ 191,618	\$ 188,639
\$	5,665	\$ 7,092	\$ 8,769	\$ 9,537	\$ 11,385	\$ 11,072	\$ 12,964
	299,205	292,653	271,744	242,387	226,773	180,546	175,675
	304,870	299,745	280,513	251,924	238,158	191,618	188,639
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	43,909	\$ 54,779	\$ 69,330	\$ 85,341	\$ 103,235	\$ 120,686	\$ 143,836
	5,902,886	5,469,217	5,237,495	4,928,806	4,648,843	4,363,171	4,215,935
	384,394	321,991	198,511	175,395	155,768	140,977	130,172
\$	6,331,189	\$ 5,845,987	\$ 5,505,336	\$ 5,189,542	\$ 4,907,846	\$ 4,624,834	\$ 4,489,943
	4.82 %	5.13 %	5.10 %	4.85 %	4.85 %	4.14 %	4.20 %

	2020	2019	2018	2017	2016	2015	2014
\$	466,005	\$ 412,466	\$ 389,001	\$ 306,591	\$ 287,049	\$ 219,395	\$ 209,455
	466,005	412,466	389,001	306,591	287,049	219,395	209,455
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	5,902,886	\$ 5,469,217	\$ 5,237,495	\$ 4,928,806	\$ 4,648,843	\$ 4,363,171	\$ 4,215,935
	7.89 %	7.54 %	7.43 %	6.22 %	6.17 %	5.03 %	4.97 %

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Contributions

Teachers' Retirement System (TRS) Plan 1

Fiscal Year Ended June 30

(dollars in thousands)

	2023	2022	2021
Contractually required contributions	\$ 7,797	\$ 6,730	\$ 7,182
Employer contributions related to covered payroll of employees participating in TRS Plan 1	\$ 110	\$ 104	\$ 176
Employer UAAL contributions related to covered payroll of employees participating in TRS Plan 2/3	7,687	6,626	7,006
Contributions in relation to the actuarially determined contributions	7,797	6,730	7,182
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered payroll of employees participating in TRS Plan 1	\$ 770	\$ 713	\$ 1,330
Covered payroll of employees participating in TRS Plan 2/3	104,797	101,014	95,486
Covered Payroll	\$ 105,567	\$ 101,727	\$ 96,816
Contributions as a percentage of covered payroll	7.39 %	6.62 %	7.42 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

Schedule of Contributions

Teachers' Retirement System (TRS) Plan 2/3

Fiscal Year Ended June 30

(dollars in thousands)

	2023	2022	2021
Contractually required contributions	\$ 9,633	\$ 8,377	\$ 7,742
Contributions in relation to the contractually required contributions	9,633	8,377	7,742
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 104,797	\$ 101,014	\$ 95,486
Contributions as a percentage of covered payroll	9.19 %	8.29 %	8.11 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	6,215	\$ 5,436	\$ 4,582	\$ 3,608	\$ 2,940	\$ 1,920	\$ 1,537
\$	225	\$ 241	\$ 272	\$ 326	\$ 369	\$ 388	\$ 451
	5,990	5,195	4,310	3,282	2,571	1,532	1,086
	6,215	5,436	4,582	3,608	2,940	1,920	1,537
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	1,431	\$ 1,557	\$ 1,893	\$ 2,475	\$ 5,735	\$ 3,913	\$ 4,611
	83,176	43,082	61,292	52,534	41,803	33,705	25,673
\$	84,607	\$ 44,639	\$ 63,185	\$ 55,009	\$ 47,538	\$ 37,618	\$ 30,284
	7.35 %	12.18 %	7.25 %	6.56 %	6.18 %	5.10 %	5.08 %

	2020	2019	2018	2017	2016	2015	2014
\$	6,730	\$ 5,542	\$ 4,699	\$ 3,542	\$ 2,827	\$ 1,924	\$ 1,454
	6,730	5,542	4,699	3,542	2,827	1,924	1,454
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$	83,176	\$ 43,082	\$ 61,292	\$ 52,534	\$ 41,803	\$ 33,705	\$ 25,673
	8.09 %	12.86 %	7.67 %	6.74 %	6.76 %	5.71 %	5.66 %

PENSION PLAN INFORMATION

Cost sharing Employer Plans

Schedule of Contributions

Public Safety Employees' Retirement System (PSERS) Plan 2

Fiscal Year Ended June 30

(dollars in thousands)

	2023	2022	2021
Contractually Required Contributions	\$ 33,198	\$ 29,000	\$ 32,495
Contributions in relation to the contractually required contributions	33,198	29,000	32,495
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 512,586	\$ 443,145	\$ 450,362
Contributions as a percentage of covered payroll	6.48 %	6.54 %	7.22 %

Schedule of Contributions

Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 2

Fiscal Year Ended June 30

(dollars in thousands)

	2023	2022	2021
Contractually Required Contributions	\$ 1,635	\$ 1,545	\$ 1,602
Contributions in relation to the contractually required contributions	1,635	1,545	1,602
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 26,479	\$ 23,244	\$ 22,917
Contributions as a percentage of covered payroll	6.17 %	6.65 %	6.99 %

Note: Covered payroll data for prior years may be revised due to reporting lags.

State of Washington

2020		2019		2018		2017		2016		2015		2014	
\$	27,498	\$	17,602	\$	13,330	\$	11,465	\$	10,233	\$	8,932	\$	8,100
	27,498		17,602		13,330		11,465		10,233		8,932		8,100
\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
\$	384,394	\$	321,991	\$	198,511	\$	175,395	\$	155,768	\$	140,977	\$	130,172
	7.15 %		5.47 %		6.72 %		6.54 %		6.57 %		6.34 %		6.22 %

2020		2019		2018		2017		2016		2015		2014	
\$	1,721	\$	1,654	\$	1,512	\$	1,346	\$	1,345	\$	1,224	\$	1,184
	1,721		1,654		1,512		1,346		1,345		1,224		1,184
\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
\$	25,410	\$	23,388	\$	21,892	\$	20,396	\$	19,828	\$	18,744	\$	18,259
	6.77 %		7.07%		6.91%		6.60%		6.78%		6.53%		6.48%

PENSION PLAN INFORMATION
Notes to Required Supplementary Information

Methods and assumptions used in calculations of Actuarially Determined Contributions for PERS, TRS, PSERS, LEOFF, and WSPRS. The Office of the State Actuary (OSA) calculates the Actuarially Determined Contributions (ADC) based on the results of an actuarial valuation consistent with the state's funding policy defined under chapter 41.45 of the Revised Code of Washington (RCW). Consistent with the state's contribution rate adoption process, the results of an actuarial valuation with an odd-numbered year valuation date determine the ADC for the biennium that ensues two years later. The actuarial valuation with a June 30, 2019, valuation date, completed in the fall of 2020, plus any supplemental contribution rates from the preceding legislative sessions, determines the ADC for the period beginning July 1, 2021, and ending June 30, 2023.

Methods and assumptions used in calculations of the ADC for the Judicial Retirement System and the Judges Retirement Fund. The OSA calculates the ADC based on the results of an actuarial valuation, and sets the ADC equal to the expected benefit payments from the plan. Consistent with the state's funding policy defined under RCW 2.10.90 and 2.12.60, the Legislature makes biennial appropriations in order to ensure the fund is solvent to make the necessary benefit payments.

Additional consideration on ADC for all plans. OSA calculates the ADC consistent with the methods described above. Adopted contribution rates may be different pending the actions of the governing bodies.

Contractually Required Contributions for PERS, TRS, PSERS, and LEOFF. For cost-sharing plans, OSA calculates the Contractually Required Contributions (CRC) using the same assumptions and methods as the ADC except the CRC reflects the adopted contribution rates for the time period shown, which may differ from the contribution rates produced for the ADC.

The Department of Retirement Systems prepares a stand-alone financial report that is compliant with the requirements of GASB Statement No. 67. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, PO Box 48380, Olympia, WA 98504-8380 or online at: [DRS Annual Financial Reports](#).

PENSION PLAN INFORMATION

Volunteer Firefighters' and Reserve Officers' Relief and Pension Fund

Schedule of Contributions

Last Ten Fiscal Years
(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)
2023	\$ 969	\$ 4,758	\$ (3,789)
2022	1,010	7,450	(6,440)
2021	909	8,470	(7,561)
2020	900	8,967	(8,067)
2019	926	8,436	(7,510)
2018	3,523	8,050	(4,527)
2017	4,528	7,494	(2,966)
2016	6,846	8,153	(1,307)
2015	6,653	6,816	(163)
2014	6,421	7,336	(915)

Notes: Neither covered payroll nor contributions as a percentage of covered payroll are applicable. This is a volunteer organization.

Beginning in 2017, the methodology for determining the Actuarially Determined Contributions was revised to reflect the timing of the contributions based upon the Board for Volunteer Firefighters' adoption cycle and the actuarial funding methods selected.

Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Investment Returns

Last Ten Fiscal Years

Year	Annual money-weighted rate of return, net of investment expense
2023	12.10 %
2022	-16.02 %
2021	3.11 %
2020	4.40 %
2019	8.23 %
2018	8.84 %
2017	13.26 %
2016	2.19 %
2015	4.05 %
2014	18.50 %

State of Washington

PENSION PLAN INFORMATION

Volunteer Firefighters' and Reserve Officers' Relief and Pension Fund

Schedule of Change in Net Pension Liability

Last Ten Fiscal Years
(expressed in thousands)

	2023	2022	2021
Total Pension Liability			
Service cost	\$ 891	\$ 928	\$ 819
Interest	14,620	14,456	15,728
Changes of benefit terms	—	—	—
Differences between expected and actual experience	5,343	—	(4,495)
Changes in assumptions	—	—	16,726
Benefit payments, including refunds of member contributions	(12,647)	(12,574)	(12,673)
Net Change in Total Pension Liability	8,207	2,810	16,105
Total Pension Liability--Beginning	249,015	246,205	230,100
Total Pension Liability--Ending	\$ 257,222	\$ 249,015	\$ 246,205
Plan Fiduciary Net Position			
Contributions--municipalities	\$ 705	\$ 726	\$ 803
Contributions--member	37	53	58
Contributions--state as nonemployer contributing entity	4,053	6,724	7,667
Net investment income	25,469	(41,127)	7,778
Benefit payments, including refunds of member contributions	(12,646)	(12,566)	(12,673)
Administrative expense	(1,069)	(1,269)	(762)
Other*	(9)	—	—
Net Change in Plan Fiduciary Net Position	16,540	(47,459)	2,871
Plan Fiduciary Net Position--Beginning	220,751	268,210	265,339
Plan Fiduciary Net Position--Ending	\$ 237,291	\$ 220,751	\$ 268,210
Plan's Net Pension Liability/(Asset)--Ending	\$ 19,931	\$ 28,264	\$ (22,005)

Note: Figures may not total due to rounding.

*The amount reported in 2023 is an adjustment related to restating the benefit payments from fiscal year 2022.

Source: Washington State Office of the State Actuary

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	820	\$ 828	\$ 853	\$ 869	\$ 893	\$ 919	\$ 1,240
	13,120	13,119	13,151	12,946	12,887	12,656	12,480
	34,626	—	—	—	—	—	—
	1,134	(1,857)	(2,707)	(1,998)	(176)	(2,948)	—
	—	—	16	463	101	1,931	—
	(12,217)	(11,913)	(11,573)	(11,074)	(10,795)	(10,501)	(10,771)
	37,483	177	(260)	1,206	2,910	2,057	2,949
	192,617	192,440	192,700	191,494	188,584	186,527	183,578
\$	230,100	\$ 192,617	\$ 192,440	\$ 192,700	\$ 191,494	\$ 188,584	\$ 186,527
\$	771	\$ 797	\$ 823	\$ 848	\$ 918	\$ 913	\$ 953
	40	54	65	69	67	76	95
	8,196	7,639	7,227	6,646	7,235	5,903	6,383
	11,059	20,101	19,860	26,114	4,588	8,289	31,892
	(12,217)	(11,913)	(11,573)	(11,074)	(10,795)	(10,501)	(10,771)
	(3,120)	(1,352)	(918)	(1,466)	(1,205)	(1,020)	(1,469)
	—	—	—	—	—	—	(22)
	4,729	15,326	15,484	21,137	808	3,660	27,061
	260,610	245,284	229,800	208,663	207,855	204,195	177,134
\$	265,339	\$ 260,610	\$ 245,284	\$ 229,800	\$ 208,663	\$ 207,855	\$ 204,195
\$	(35,239)	\$ (67,993)	\$ (52,844)	\$ (37,100)	\$ (17,169)	\$ (19,271)	\$ (17,668)

PENSION PLAN INFORMATION

Volunteer Firefighters' and Reserve Officers' Relief and Pension Fund

Schedule of Net Pension Liability

Last Ten Fiscal Years
(expressed in thousands)

	2023	2022	2021
Total Pension Liability/(Asset)--Ending	\$ 257,222	\$ 249,015	\$ 246,205
Plan Fiduciary Net Position--Ending	237,291	220,751	268,210
Plan's Net Pension Liability/(Asset)--Ending	<u>\$ 19,931</u>	<u>\$ 28,264</u>	<u>\$ (22,005)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	92.25 %	88.65 %	108.94 %
Covered Payroll	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A

N/A indicates data not applicable. This is a volunteer organization.

Note: Figures may not total due to rounding. Percentages are calculated using unrounded totals.

Source: Washington State Office of the State Actuary

**Volunteer Firefighters' and Reserve Officers' Relief and Pension Fund
Notes to Required Supplementary Information**

The Office of the State Actuary calculates the Actuarially Determined Contributions (ADC) based on the results of an actuarial valuation consistent with funding policy defined under chapter 41.24 RCW and

policies adopted by the State Board for Volunteer Firefighters and Reserve Officers. Consistent with the Board's contribution rate adoption process, the results of an actuarial valuation determine the ADC two years after the valuation date. For example, the actuarial valuation with a June 30, 2021, valuation date, completed in the fall of 2022, determines the ADC for the period ending June 30, 2023.

State of Washington

	2020	2019	2018	2017	2016	2015	2014
\$	230,100	\$ 192,617	\$ 192,440	\$ 192,700	\$ 191,494	\$ 188,584	\$ 186,527
	265,339	260,610	245,284	229,800	208,663	207,855	204,195
\$	(35,239)	\$ (67,993)	\$ (52,844)	\$ (37,100)	\$ (17,169)	\$ (19,271)	\$ (17,668)
	115.31 %	135.30 %	127.46 %	119.25 %	108.97 %	110.22 %	109.47 %
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

University of Washington (UW)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 8,358	\$ 8,358	\$ —	\$ 2,199,526	0.38 %
2022	6,548	6,548	—	1,723,087	0.38 %
2021	7,105	7,105	—	1,372,814	0.52 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Washington State University (WSU)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 1,040	\$ 1,040	\$ —	\$ 346,733	0.30 %
2022	975	975	—	325,122	0.30 %
2021	919	919	—	161,432	0.57 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

Eastern Washington University (EWU)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 172	\$ 172	\$ —	\$ 61,516	0.28 %
2022	165	165	—	59,085	0.28 %
2021	165	165	—	30,057	0.55 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Central Washington University (CWU)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ —	\$ 178	\$ (178)	\$ 63,515	0.28 %
2022	—	187	(187)	66,747	0.28 %
2021	—	173	(173)	38,710	0.45 %

Notes:

Statute requires Central Washington University to contribute at a rate similar to other institutions of higher education even though the Actuarially Determined Contributions equal zero.

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

The Evergreen State College (TESC)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 46	\$ 46	\$ —	\$ 20,197	0.23 %
2022	46	46	—	20,208	0.23 %
2021	40	40	—	49,390	0.08 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Western Washington University (WWU)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 235	\$ 234	\$ 1	\$ 111,703	0.21 %
2022	226	226	—	107,558	0.21 %
2021	196	196	—	17,327	1.13 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

State Board for Community and Technical Colleges (SBCTC)

Last Three Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 858	\$ 862	\$ (4)	\$ 660,066	0.13 %
2022	833	833	—	638,490	0.13 %
2021	656	656	—	357,331	0.18 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Investment Returns

Last Three Fiscal Years*

Institution Name	UW	WSU	EWU	CWU	TESC	WWU	SBCTC
Annual money-weighted rate of return, net of investment expense							
2023	7.16 %	7.13 %	7.11 %	7.11 %	7.08 %	7.09 %	7.07 %
2022	0.12 %	0.14 %	0.16 %	0.14 %	0.16 %	0.14 %	0.18 %
2021	34.93 %	34.92 %	34.88 %	34.91 %	34.86 %	34.90 %	34.87 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

University of Washington

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability					
Service cost	\$ 5,068	\$	3,699	\$	22,877
Interest	22,106		15,933		17,677
Changes of benefit terms	—		—		—
Differences between expected and actual experience	(31,360)		67,986		(372,651)
Changes in assumptions	(26,643)		22,150		(223,327)
Benefit payments	(10,989)		(10,313)		(9,733)
Net Change in Total Pension Liability	(41,818)		99,455		(565,158)
Total Pension Liability--Beginning	316,127		216,672		781,829
Total Pension Liability--Ending	\$ 274,309	\$	316,127	\$	216,672
Plan Fiduciary Net Position **					
Contributions--Employer	\$ 8,358	\$	6,548	\$	7,105
Contributions--Member	—		—		—
Net Investment Income	7,189		101		22,275
Benefit Payments, Including Refunds of Member Contributions	—		—		—
Administrative Expense	—		—		—
Net Change in Plan Fiduciary Net Position	15,547		6,648		29,380
Plan Fiduciary Net Position--Beginning	96,989		90,341		60,961
Plan Fiduciary Net Position--Ending	\$ 112,536	\$	96,989	\$	90,341
Plan's Net Position Liability/(Asset)--Ending	\$ 161,773	\$	219,138	\$	126,331

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

**Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	16,699	\$	11,823	\$	14,788	\$	19,891	
	21,232		16,277		16,128		15,097	
	—		—		—		—	
	31,425		102,713		(33,953)		(74,918)	
	126,749		58,228		(17,105)		(28,553)	
	(8,316)		(7,482)		(6,130)		(5,136)	
	187,789		181,559		(26,272)		(73,619)	
	594,040		412,481		438,753		512,372	
\$	781,829	\$	594,040	\$	412,481	\$	438,753	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Washington State University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability					
Service cost	\$	857	\$	604	\$ 3,114
Interest		3,916		2,968	2,666
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(669)		11,481	(47,565)
Changes in assumptions		(4,222)		3,771	(33,228)
Benefit payments		(3,228)		(3,248)	(2,827)
Net Change in Total Pension Liability		(3,345)		15,577	(77,840)
Total Pension Liability--Beginning		56,679		41,102	118,942
Total Pension Liability--Ending	\$	53,334	\$	56,679	\$ 41,102
Plan Fiduciary Net Position**					
Contributions--Employer	\$	1,040	\$	975	\$ 919
Contributions--Member		—		—	—
Net Investment Income		1,358		22	4,422
Benefit Payments, Including Refunds of Member Contributions		—		—	—
Administrative Expense		—		—	—
Net Change in Plan Fiduciary Net Position		2,398		998	5,341
Plan Fiduciary Net Position--Beginning		18,643		17,646	12,305
Plan Fiduciary Net Position--Ending	\$	21,041	\$	18,643	\$ 17,646
Plan's Net Pension Liability/(Asset)--Ending	\$	32,292	\$	38,036	\$ 23,456

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

**Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	2,282	\$	2,112	\$	2,763	\$	3,803	
	3,282		3,241		3,261		3,140	
	—		—		—		—	
	5,496		(1,022)		(7,171)		(16,389)	
	17,655		7,997		(3,255)		(6,574)	
	(2,493)		(2,439)		(2,181)		(1,890)	
	26,222		9,889		(6,583)		(17,910)	
	92,720		82,831		89,414		107,324	
\$	118,942	\$	92,720	\$	82,831	\$	89,414	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Eastern Washington University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability					
Service cost	\$	210	\$	157	\$ 668
Interest		920		671	523
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(2,820)		2,661	(7,646)
Changes in assumptions		(1,040)		867	(7,364)
Benefit payments		(366)		(277)	(280)
Net Change in Total Pension Liability		(3,096)		4,080	(14,099)
Total Pension Liability--Beginning		13,119		9,040	23,139
Total Pension Liability--Ending	\$	10,023	\$	13,119	\$ 9,040
Plan Fiduciary Net Position**					
Contributions--Employer	\$	172	\$	165	\$ 165
Contributions--Member		—		—	—
Net Investment Income		269		5	892
Benefit Payments, Including Refunds of Member Contributions		—		—	—
Administrative Expense		—		—	—
Net Change in Plan Fiduciary Net Position		441		171	1,057
Plan Fiduciary Net Position--Beginning		3,720		3,549	2,492
Plan Fiduciary Net Position--Ending	\$	4,161	\$	3,720	\$ 3,549
Plan's Net Pension Liability/(Asset)-- Ending	\$	5,862	\$	9,399	\$ 5,490

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

** Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	501	\$	463	\$	477	\$	658	
	634		614		429		420	
	—		—		—		—	
	1,019		421		3,867		(2,852)	
	3,488		1,014		(621)		(647)	
	(250)		(316)		(202)		(140)	
	5,392		2,196		3,950		(2,561)	
	17,747		15,551		11,601		14,162	
\$	23,139	\$	17,747	\$	15,551	\$	11,601	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Central Washington University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability					
Service cost	\$ 24	\$	19	\$	74
Interest	373		327		187
Changes of benefit terms	—		—		—
Differences between expected and actual experience	(181)		777		(1,386)
Changes in assumptions	(273)		260		(2,394)
Benefit payments	(493)		(473)		(467)
Net Change in Total Pension Liability	(550)		910		(3,987)
Total Pension Liability--Beginning	5,545		4,635		8,622
Total Pension Liability--Ending	\$ 4,995	\$	5,545	\$	4,635
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 178	\$	187	\$	173
Contributions--Member	—		—		—
Net Investment Income	271		4		894
Benefit Payments, Including Refunds of Member Contributions	—		—		—
Administrative Expense	—		—		—
Net Change in Plan Fiduciary Net Position	449		191		1,067
Plan Fiduciary Net Position--Beginning	3,751		3,560		2,493
Plan Fiduciary Net Position--Ending	\$ 4,200	\$	3,751	\$	3,560
Plan's Net Pension Liability/(Asset)--Ending	\$ 795	\$	1,794	\$	1,075

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

**Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	52	\$	61	\$	91	\$	150	
	252		293		299		293	
	—		—		—		—	
	322		(710)		(466)		(1,270)	
	1,057		428		(272)		(616)	
	(439)		(411)		(412)		(411)	
	1,244		(339)		(760)		(1,854)	
	7,378		7,717		8,477		10,331	
\$	8,622	\$	7,378	\$	7,717	\$	8,477	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

The Evergreen State College

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability					
Service cost	\$	72	\$	55	\$ 250
Interest		349		260	201
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(1,152)		991	(3,198)
Changes in assumptions		(361)		311	(2,495)
Benefit payments		(155)		(157)	(119)
Net Change in Total Pension Liability		(1,245)		1,460	(5,361)
Total Pension Liability--Beginning		4,994		3,533	8,894
Total Pension Liability--Ending	\$	3,748	\$	4,994	\$ 3,533
Plan Fiduciary Net Position**					
Contributions--Employer	\$	46	\$	46	\$ 40
Contributions--Member		—		—	—
Net Investment Income		102		2	348
Benefit Payments, Including Refunds of Member Contributions		—		—	—
Administrative Expense		—		—	—
Net Change in Plan Fiduciary Net Position		148		49	388
Plan Fiduciary Net Position--Beginning		1,421		1,372	984
Plan Fiduciary Net Position--Ending	\$	1,569	\$	1,421	\$ 1,372
Plan's Net Pension Liability/(Asset)--Ending	\$	2,180	\$	3,573	\$ 2,162

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

** Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	188	\$	154	\$	210	\$	296	
	243		235		237		230	
	—		—		—		—	
	490		(108)		(565)		(1,327)	
	1,293		694		(229)		(387)	
	(138)		(137)		(183)		(158)	
	2,076		838		(530)		(1,346)	
	6,818		5,980		6,510		7,856	
\$	8,894	\$	6,818	\$	5,980	\$	6,510	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Western Washington University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability					
Service cost	\$	327	\$	233	\$ 922
Interest		1,454		982	798
Changes of benefit terms		—		—	—
Differences between expected and actual experience		(3,236)		5,263	(15,050)
Changes in assumptions		(2,251)		1,524	(8,260)
Benefit payments		(594)		(587)	(524)
Net Change in Total Pension Liability		(4,300)		7,416	(22,115)
Total Pension Liability--Beginning		20,743		13,327	35,442
Total Pension Liability--Ending	\$	16,443	\$	20,743	\$ 13,327
Plan Fiduciary Net Position**					
Contributions--Employer	\$	234	\$	226	\$ 196
Contributions--Member		—		—	—
Net Investment Income		395		7	1,326
Benefit Payments, Including Refunds of Member Contributions		—		—	—
Administrative Expense		—		—	—
Net Change in Plan Fiduciary Net Position		630		233	1,522
Plan Fiduciary Net Position--Beginning		5,488		5,255	3,733
Plan Fiduciary Net Position--Ending	\$	6,117	\$	5,488	\$ 5,255
Plan's Net Pension Liability/(Asset)--Ending	\$	10,326	\$	15,255	\$ 8,072

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

** Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	699	\$	551	\$	737	\$	1,057	
	962		825		837		842	
	—		—		—		—	
	1,961		2,298		(2,233)		(5,278)	
	5,269		2,821		(819)		(2,126)	
	(486)		(420)		(380)		(298)	
	8,405		6,075		(1,858)		(5,803)	
	27,037		20,962		22,820		28,623	
\$	35,442	\$	27,037	\$	20,962	\$	22,820	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

State Board for Community and Technical Colleges

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2023		2022		2021	
Total Pension Liability						
Service cost	\$	1,985	\$	1,508	\$	4,672
Interest		7,167		5,078		3,323
Changes of benefit terms		—		—		—
Differences between expected and actual experience		(5,760)		22,436		(29,981)
Changes in assumptions		(11,407)		7,288		(54,110)
Benefit payments		(3,008)		(3,015)		(1,992)
Net Change in Total Pension Liability		(11,024)		33,294		(78,088)
Total Pension Liability--Beginning		101,882		68,588		146,676
Total Pension Liability--Ending	\$	90,859	\$	101,882	\$	68,588
Plan Fiduciary Net Position**						
Contributions--Employer	\$	862	\$	833	\$	656
Contributions--Member		—		—		—
Net Investment Income		2,361		52		8,211
Benefit Payments, Including Refunds of Member Contributions		—		—		—
Administrative Expense		—		—		—
Net Change in Plan Fiduciary Net Position		3,223		886		8,866
Plan Fiduciary Net Position--Beginning		33,145		32,259		23,393
Plan Fiduciary Net Position--Ending	\$	36,368	\$	33,145	\$	32,259
Plan's Net Pension Liability/(Asset)--Ending	\$	54,491	\$	68,737	\$	36,329

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

** Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017	
\$	3,516	\$	2,851	\$	3,827	\$	5,417	
	3,956		3,449		3,517		3,514	
	—		—		—		—	
	8,335		6,503		(10,402)		(25,336)	
	22,269		12,227		(3,519)		(5,980)	
	(1,785)		(1,818)		(1,300)		(902)	
	36,291		23,212		(7,877)		(23,287)	
	110,385		87,173		95,050		118,337	
\$	146,676	\$	110,385	\$	87,173	\$	95,050	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	
	N/A		N/A		N/A		N/A	

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability

University of Washington

Last Seven Fiscal Years*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability/(Asset)--Ending	\$ 274,309	\$	316,127	\$	216,672
Plan Fiduciary Net Position--Ending	112,536		96,989		90,341
Plan's Net Pension Liability/(Asset)--Ending	\$ 161,773	\$	219,138	\$	126,331
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	41.03 %		30.68 %		41.69 %
Covered Payroll	\$ 2,199,526	\$	1,723,087	\$	1,703,155
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	7.35 %		12.72 %		7.42 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Net Pension Liability

Washington State University

Last Seven Fiscal Years*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability/(Asset)--Ending	\$ 53,334	\$	56,679	\$	41,102
Plan Fiduciary Net Position--Ending	21,041		18,643		17,646
Plan's Net Pension Liability/(Asset)--Ending	\$ 32,292	\$	38,036	\$	23,456
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	39.45%		32.89%		42.93%
Covered Payroll	\$ 346,733	\$	325,122	\$	317,177
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	9.31 %		11.70 %		7.40 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017
\$	781,829	\$	594,040	\$	412,481	\$	438,753
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

	2020		2019		2018		2017
\$	118,942	\$	92,720	\$	82,831	\$	89,414
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability

Eastern Washington University

Last Seven Fiscal Years*

(expressed in thousands)

	2023	2022	2021
Total Pension Liability/(Asset)--Ending	\$ 10,023	\$ 13,119	\$ 9,040
Plan Fiduciary Net Position--Ending	4,161	3,720	3,549
Plan's Net Pension Liability/(Asset)--Ending	\$ 5,862	\$ 9,399	\$ 5,490
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	41.51 %	28.36 %	39.26 %
Covered Payroll	\$ 61,516	\$ 59,085	\$ 60,251
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	9.53 %	15.91 %	9.11 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Net Pension Liability

Central Washington University

Last Seven Fiscal Years*

(expressed in thousands)

	2023	2022	2021
Total Pension Liability/(Asset)--Ending	\$ 4,995	\$ 5,545	\$ 4,635
Plan Fiduciary Net Position--Ending	4,200	3,751	3,560
Plan's Net Pension Liability/(Asset)--Ending	\$ 795	\$ 1,794	\$ 1,075
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	84.08 %	67.65 %	76.81 %
Covered Payroll	\$ 63,515	\$ 66,747	\$ 77,419
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	1.25 %	2.69 %	1.39 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017
\$	23,139	\$	17,747	\$	15,551	\$	11,601
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

	2020		2019		2018		2017
\$	8,622	\$	7,378	\$	7,717	\$	8,477
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability

The Evergreen State College

Last Seven Fiscal Years*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability/(Asset)--Ending	\$ 3,748	\$	4,994	\$	3,533
Plan Fiduciary Net Position--Ending	1,569		1,421		1,372
Plan's Net Pension Liability/(Asset)--Ending	\$ 2,180	\$	3,573	\$	2,162
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	41.86 %		28.45 %		38.83 %
Covered Payroll	\$ 20,197	\$	20,208	\$	36,786
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	10.79 %		17.68 %		5.88 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Net Pension Liability

Western Washington University

Last Seven Fiscal Years*

(expressed in thousands)

	2023		2022		2021
Total Pension Liability/(Asset)--Ending	\$ 16,443	\$	20,743	\$	13,327
Plan Fiduciary Net Position--Ending	6,117		5,488		5,255
Plan's Net Pension Liability/(Asset)--Ending	\$ 10,326	\$	15,255	\$	8,072
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	37.20 %		26.46 %		39.43 %
Covered Payroll	\$ 111,703	\$	107,558	\$	317,177
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	9.24 %		14.18 %		2.54 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2020		2019		2018		2017
\$	8,894	\$	6,818	\$	5,980	\$	6,510
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

	2020		2019		2018		2017
\$	35,442	\$	27,037	\$	20,962	\$	22,820
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Net Pension Liability
State Board for Community and Technical Colleges**

Last Seven Fiscal Years*
(expressed in thousands)

	2023	2022	2021
Total Pension Liability/(Asset)--Ending	\$ 90,859	\$ 101,882	\$ 68,588
Plan Fiduciary Net Position--Ending	36,368	33,145	32,259
Plan's Net Pension Liability/(Asset)--Ending	\$ 54,491	\$ 68,737	\$ 36,329
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	40.03 %	32.53 %	47.03 %
Covered Payroll	\$ 660,066	\$ 638,490	\$ 639,861
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	8.26 %	10.77 %	5.68 %

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Higher Education Supplemental
Defined Benefit Plans
Notes to Required Supplementary
Information**

Effective fiscal year 2021, RCW 41.50.075 created dedicated funds to pay higher education Supplemental Retirement Plans (SRPs) benefits that mimic the trust

arrangement for the rest of the state retirement systems. As a result, the plans, previously reported under GASB Statement No. 73, are now being reported under GASB Statement Nos. 67/68. Under the SRPs, state institutions of higher education make direct payments to qualifying retirees when the retirement benefits provided by the fund sponsors do not meet the benefit goals.

State of Washington

	2020		2019		2018		2017
\$	146,676	\$	110,385	\$	87,173	\$	95,050
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A

OTHER POSTEMPLOYMENT BENEFITS INFORMATION

Schedule of Changes in Total OPEB Liability and Related Ratios

Measurement Date of June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service cost	\$ 313,547	\$ 323,706	\$ 251,517	\$ 235,316	\$ 317,866	\$ 394,955
Interest	145,472	139,842	210,229	203,889	218,339	184,999
Changes in benefit terms	—	—	—	—	—	—
Difference between expected and actual experience	(144,000)	404	(32,209)	(273)	199,258	—
Changes in assumptions	(2,431,367)	58,702	136,371	379,637	(1,390,198)	(902,431)
Benefit payments	(106,880)	(106,523)	(100,092)	(93,253)	(92,200)	(94,279)
Changes in proportion	(2)	—	3	(3)	(15)	—
Other**	—	—	(214,094)	—	—	—
Net Changes in Total OPEB Liability	(2,223,230)	416,131	251,725	725,313	(746,950)	(416,755)
Total OPEB Liability--Beginning, as restated	6,473,051	6,056,920	5,805,195	5,079,882	5,826,832	6,242,577
Total OPEB Liability--Ending	\$ 4,249,821	\$ 6,473,051	\$ 6,056,920	\$ 5,805,195	\$ 5,079,882	\$ 5,825,822
Covered-employee payroll	\$ 9,475,038	\$ 9,560,209	\$ 9,285,200	\$ 8,722,746	\$ 8,401,635	\$ 7,878,188
Total OPEB liability as a percentage of covered-employee payroll	44.85 %	67.71 %	65.23 %	66.55 %	60.46 %	73.95 %

*This schedule is to be built prospectively until it contains ten years of data.

**Impact of removing trends that include excise tax. Legislation under H.R. 1865 repealed the excise tax after the previous measurement date.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Other Postemployment Benefits Information
Notes to Required Supplementary Information

The Public Employees' Benefits Board OPEB plan does not have assets in trusts or equivalent arrangements and is funded on a pay-as-you-go basis.

Potential factors that may significantly affect trends in amounts reported include changes to the discount rate, health care trend rates, salary projections, and participation percentages.

Total OPEB liability beginning balance for the measurement date of June 30, 2018, was restated to reflect the changes in proportion between the state and the Washington Economic Development Finance Authority which operates on a cash basis and does not report an OPEB liability. The restatement also includes OPEB amounts for the Health Care Benefits Exchange which was omitted from the table in the prior year.

Infrastructure Assets Reported Using the Modified Approach

Condition Assessment

The state of Washington reports certain networks of infrastructure assets under the modified approach of the Governmental Accounting Standards Board Statement No. 34. Expenditures to maintain and preserve these assets are budgeted, recorded, and reported in lieu of depreciation expense. The state must meet the following requirements to report networks of assets under the modified approach:

- Maintain an up-to-date inventory of eligible infrastructure assets in an asset management system.
- Disclose the condition level at which assets are to be preserved or maintained, as established by administrative or executive policy, or by legislative action.

- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Document that assets are being preserved approximately at or above the disclosed condition level for the three most recent complete condition assessments..
- Annually estimate the cost to maintain and preserve the assets at the established condition level.

Assets accounted for under the modified approach include the state of Washington’s network of highway pavements, bridges, and rest areas. In fiscal year 2023, the state was responsible for maintaining and preserving 20,925 pavement lane miles, 4,126 bridges and tunnels, and 47 highway safety rest areas.

PAVEMENT CONDITION

The Washington State Department of Transportation (WSDOT) performs highway pavement assessments over a two-year cycle utilizing three measurements to develop a scaled condition assessment: Pavement Structural Condition (PSC), International Roughness Index (IRI), and rutting.

WSDOT uses the following rating scale for PSC:

Category	PSC Range	Description
Very Good	80 - 100	Little or no distress. Example: Flexible pavement with 5% of wheel track length having “hairline” severity alligator cracking will have a PSC of 80.
Good	60 - 79	Early stage deterioration. Example: Flexible pavement with 15% of wheel track length having “hairline” alligator cracking will have a PSC of 70.
Fair	40 - 59	This is the threshold value for rehabilitation. Example: Flexible pavement with 25% of wheel track length having “hairline” alligator cracking will have a PSC of 50.
Poor	20 - 39	Structural deterioration. Example: Flexible pavement with 25% of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 30.
Very Poor	0 - 19	Advanced structural deterioration. Example: Flexible pavement with 40% of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 10. May require extensive repair and thicker overlays.

The IRI scale is measured in inches per mile. WSDOT assesses pavement with a ride performance measure less than 221 inches per mile to be in fair or better condition.

Rutting is measured in inches with a measurement of 0.58 inches or less assessed at a condition of fair or better.

PSC, IRI, and rutting are combined to rate a section of pavement which is assigned the lowest condition of any of the three indices.

State of Washington

The following table shows the combined conditions and the ratings for each index:

Category	PSC	IRI	Rutting
Very Good	80 - 100	< 96	< 0.24
Good	60 - 79	96 - 170	0.24 - 0.41
Fair	40 - 59	171 - 220	0.42 - 0.58
Poor	20 - 39	221 - 320	0.59 - 0.74
Very Poor	0 - 19	> 320	> 0.74

WSDOT's policy is to maintain 85 percent of pavements at a condition level of fair or better, based on an average condition level of the last three assessments. Calculation of the percentages was based on vehicle miles traveled, a key data for highway planning and management and a common measure of roadway use.

The following table shows pavement condition ratings for state highways:

Pavements			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Calendar Year			
2021	2019	2017	Average of Last Three Assessments
92.5%	94.1%	93.2%	93.3%

The following table reflects the state's estimated and actual expenditures necessary to preserve state highways at the established condition level:

Pavements					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
(expressed in thousands)					
	2023	2022	2021	2020	2019
Planned	\$ 23,037	\$ 139,663	\$ 211,788	\$ 194,105	\$ 227,625
Actual	25,228	119,280	124,491	169,303	269,236
Variance	\$ (2,191)	\$ 20,383	\$ 87,297	\$ 24,802	\$ (41,611)
	-9.5%	14.6%	41.2%	12.8%	-18.3%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management's decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors. For fiscal year 2021, the 41.2 percent variance is due to a combination of decreased expenditures and an additional appropriation for the Connecting Washington Program that funded other various projects to enhance the statewide transportation system and maintain critical infrastructure.

For more information about pavements, refer to WSDOT's website at: [Pavement Design & Management](#).

BRIDGE CONDITION

WSDOT inspects and performs condition assessments on approximately 3,316 state-owned vehicular bridges in excess of 20 feet in length. While most bridges undergo condition assessments every two years, the National Bridge Inspection Standards (NBIS) make provisions for some bridges to be inspected more or less frequently. Factors that are considered when determining the frequency of inspection include age, type of structure, span length, and condition. There are currently about 360 bridges that are inspected on a four-year cycle, and many bridges that are inspected more frequently than every two years. Underwater bridge components are inspected at least once every five years in accordance with Federal Highway Administration (FHWA) requirements.

WSDOT uses a performance measure established in FHWA’s *Recording and Coding Guide for the Structural Inventory and Appraisal of the Nation’s Bridges*, which classifies the physical condition of bridges as good, fair, or poor based on structural sufficiency standards for the following bridge components: bridge superstructure, substructure, and deck. The appraisal data is collected in the National Bridge Inventory and assigned a code from 0 to 9, with 0 being in a failed condition and 9 being in excellent condition.

Category	National Bridge Inventory Code	Description
Excellent	9	No problem
Good	7 or 8	A range from no problems noted to some minor problems.
Fair	5 or 6	All primary structural elements are sound but may have deficiencies such as minor section loss, deterioration, cracking, spalling, or scour.
Poor	4 or less	Advanced deficiencies such as section loss, deterioration, cracking, spalling, scour, or seriously affected primary structural components.

WSDOT’s policy is to maintain 90 percent of bridges at a condition level of fair or better, based on an average condition level of the last three assessments.

The following table shows condition ratings for state bridges:

Bridges			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Fiscal Year			
2023	2021	2019	Average of Last Three Assessments
92.6%	94.7%	92.9%	93.4%

The following table reflects the state’s estimated and actual expenditures necessary to preserve the bridges at the established condition level:

Bridges					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
<i>(expressed in thousands)</i>					
	2023	2022	2021	2020	2019
Planned	\$ 14,457	\$ 135,355	\$ 114,868	\$ 148,212	\$ 182,409
Actual	12,705	92,080	109,137	120,554	146,816
Variance	\$ 1,752	\$ 43,275	\$ 5,731	\$ 27,658	\$ 35,593
	12.1%	32.0%	5.0%	18.7%	19.5%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management’s decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors. The significant variance between actual and planned expenditures in fiscal year 2022 can be attributed to continued insufficient resources in keeping up with increased delivery demands imposed on WSDOT.

For more information about bridges, refer to WSDOT’s website at: [Design Topics, Bridges and Structures](#).

SAFETY REST AREA CONDITION

Beginning in fiscal year 2020, WSDOT performs condition assessments on safety rest areas in the odd year of every fiscal biennium. Sites and buildings are divided into functional components that are assessed with a three-tiered condition scale: good, fair, and poor condition. The assessment criteria are based on guidelines that are typical of industry standards and have been modified by WSDOT Capital Facilities Program to align with transportation-related facilities.

While the scale for condition measurement remains unchanged, both the condition rating tiers and the condition target for safety rest areas were modified effective for fiscal year 2020. The rating for a safety rest area to be considered in “fair” condition was increased from 50 percent to 60 percent under the new plan, representing a higher assessment standard than under the historical rating system.

WSDOT’s policy is to maintain 85 percent of safety rest areas at a level of fair or better condition, based on the average condition level of the last three assessments. However, the implementation of the new condition assessment criteria in fiscal year 2020 resulted in the safety rest area condition rating falling below target in the last three assessments.

The following table shows condition ratings for safety rest areas:

Safety Rest Areas			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Fiscal Year			
2021	2019*	2017*	Average of Last Three Assessments
45.7%	80.4%	80.4%	68.8%

* The percentages for the 2017 and 2019 assessments were recalculated to reflect the new rating methodology effective July 2019.

In the fall of 2022, WSDOT began evaluating the feasibility of continuing to manage safety rest areas under the same asset management plan as all other agency-owned facilities using the modified approach for reporting infrastructure. In March 2023, the determination was made to remove safety rest areas from the modified approach to depreciation and transition to the straight-line depreciation method by the end of fiscal year 2024. As a result, no condition assessment was performed for safety rest areas in fiscal year 2023. WSDOT has begun identifying asset valuations and any remaining depreciation will be calculated quarterly in conjunction with other WSDOT capital asset adjustments.

The following table reflects the state’s estimated and actual expenditures necessary to preserve the safety rest areas at the established condition level:

Safety Rest Areas					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
<i>(expressed in thousands)</i>					
	2023	2022	2021	2020	2019
Planned	\$ 11,871	\$ 6,694	\$ 8,140	\$ 9,420	\$ 11,084
Actual	11,535	7,589	7,256	8,601	9,004
Variance	\$ 336	\$ (895)	\$ 884	\$ 819	\$ 2,080
	2.8%	-13.4%	10.9%	8.7%	18.8%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management’s decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors.

For more information about safety rest areas, refer to the WSDOT’s website at: [Safety Rest Areas](#).