

Multiple Agency Fiscal Note Summary

Bill Number: 6240 SB	Title: Aviation impacts grants
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Estimated Cash Receipts

Agency Name	2025-27			2027-29			2029-31		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Office of State Treasurer	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Total \$	0	0	0	0	0	0	0	0	0

Estimated Operating Expenditures

Agency Name	2025-27				2027-29				2029-31			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of State Treasurer	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Commerce	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Revenue	.6	236,800	236,800	236,800	.3	74,200	74,200	74,200	.3	74,200	74,200	74,200
Department of Ecology	(.2)	0	0	(72,000)	(3.2)	0	0	(1,329,000)	(5.7)	0	0	(2,357,000)
Department of Ecology	In addition to the estimate above, there are additional indeterminate costs and/or savings. Please see individual fiscal note.											
Total \$	0.4	236,800	236,800	164,800	(2.9)	74,200	74,200	(1,254,800)	(5.4)	74,200	74,200	(2,282,800)

Estimated Capital Budget Expenditures

NONE

Agency Name	2025-27			2027-29			2029-31		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of State Treasurer	.0	0	0	.0	0	0	.0	0	0
Office of State Treasurer									
Department of Commerce	.0	0	0	.0	0	0	.0	0	0
Department of Commerce	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Department of Revenue									
Department of Ecology	.0	0	(48,000)	(.1)	0	(771,000)	(.2)	0	(1,543,000)
Department of Ecology	In addition to the estimate above, there are additional indeterminate costs and/or savings. Please see individual fiscal note.								
Total \$	0.0	0	(48,000)	(0.1)	0	(771,000)	(0.2)	0	(1,543,000)

Estimated Capital Budget Breakout

Agency Name	2025-27	2027-29	2029-31
	Total	Total	Total
Department of Commerce	Non-zero but indeterminate cost and/or savings. Please see discussion.		
Department of Ecology			
Grants/Loans	(40,521)	(648,174)	(1,297,280)
Other	(6,073)	(101,012)	(202,034)
Staff	(1,406)	(21,814)	(43,686)
	In addition to the estimate above, there are additional indeterminate costs and/or savings. Please see individual fiscal note.		
Total \$	(48,000)	(771,000)	(1,543,000)

Prepared by: Megan Tudor, OFM	Phone: (360) 890-1722	Date Published: Final 1/26/2026
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Individual State Agency Fiscal Note

Bill Number: 6240 SB	Title: Aviation impacts grants	Agency: 090-Office of State Treasurer
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Tianyi Lan	Phone: 360-786-7432	Date: 01/20/2026
Agency Preparation: Mandy Kaplan	Phone: (360) 902-8977	Date: 01/23/2026
Agency Approval: Dan Mason	Phone: (360) 902-8990	Date: 01/23/2026
OFM Review: Megan Tudor	Phone: (360) 890-1722	Date: 01/26/2026

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

SB 6240 creates the state aircraft noise and air quality mitigation account coupled with the general fund as the recipient of the earnings from investments under RCW 43.84.092(4).

There will be some de-minimis work for OST which can be completed within current practices and resources.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

Projected cash flows are currently unavailable; therefore, estimated earnings from investments are indeterminable.

There may be an impact on the debt service limitation calculation. Changes to the earnings credited to the general fund impacts, by an equal amount, general state revenues.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Individual State Agency Fiscal Note

Bill Number: 6240 SB	Title: Aviation impacts grants	Agency: 103-Department of Commerce
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

Non-zero but indeterminate cost and/or savings. Please see discussion.

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Tianyi Lan	Phone: 360-786-7432	Date: 01/20/2026
Agency Preparation: Mamie Perez	Phone: 360-725-3134	Date: 01/23/2026
Agency Approval: Joseph Piper	Phone: 360-725-3042	Date: 01/23/2026
OFM Review: Myra Baldini	Phone: (360) 688-8208	Date: 01/23/2026

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Section 3 creates the state aircraft noise and air quality mitigation account and authorizes only the department of commerce to use the funds to establish a grant program to fund noise and pollution mitigation strategies in communities within ten miles of SeaTac airport.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

Non-zero but indeterminate cost and/or savings. Please see discussion.

IV. B - Expenditures by Object Or Purpose

Non-zero but indeterminate cost and/or savings. Please see discussion.

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

Non-zero but indeterminate cost and/or savings. Please see discussion.

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Section 3 creates the state aircraft noise and air quality mitigation account and authorizes only the Department of Commerce to use the funds to establish a grant program to fund noise and pollution mitigation strategies in communities

within ten miles of SeaTac airport.

The Department's fiscal impact is indeterminate. There are no appropriated funds.

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 6240 SB	Title: Aviation impacts grants	Agency: 140-Department of Revenue
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Account	FY 2026	FY 2027	2025-27	2027-29	2029-31
Model Toxics Control Capital Account-State 01 - Taxes 12 - Hazardous Substnc Tx		(30,000)	(30,000)	(500,000)	(1,000,000)
Model Toxics Control Operating Account-State 01 - Taxes 12 - Hazardous Substnc Tx		(70,000)	(70,000)	(1,300,000)	(2,300,000)
Model Toxics Control Stormwater Account-State 01 - Taxes 12 - Hazardous Substnc Tx		(20,000)	(20,000)	(300,000)	(600,000)
NEW-State 01 - Taxes 12 - Hazardous Substnc Tx		120,000	120,000	2,100,000	3,900,000
Total \$					

Estimated Expenditures from:

Account	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years		1.1	0.6	0.3	0.3
GF-STATE-State 001-1		236,800	236,800	74,200	74,200
Total \$		236,800	236,800	74,200	74,200

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Tianyi Lan	Phone: 60-786-7432	Date: 01/20/2026
Agency Preparation: Anna Yamada	Phone: 60-534-1519	Date: 01/23/2026
Agency Approval: Valerie Torres	Phone: 60-534-1521	Date: 01/23/2026
OFM Review: Megan Tudor	Phone: (360) 890-1722	Date: 01/26/2026

Request # 6240-1-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

CURRENT LAW:

Washington applies the hazardous substance tax (HST) to aircraft fuel, including jet fuel and aviation gasoline. The Department of Revenue (department) administers HST.

The HST applies to the first possession of petroleum products; therefore, the manufacturer and fuel wholesaler (vendor) typically pay this tax when they fuel from the rack.

Airlines and scheduled air carriers with a direct pay permit receive the untaxed fuel from wholesalers and pay the tax only for the amount of fuel they use during taxing, take-offs, and landings.

If any business paid HST to another state for the same fuel, or if any airplane, ship, truck, or other vehicle carried fuel from this state in the fuel tank, then the Washington tax does not apply.

The HST tax rate is \$1.48 per barrel through fiscal year 2026. Each fiscal year, the department adjusts the rate based on changes in the implicit price deflator.

At the beginning of each biennium, the Motor Vehicle Fund receives the first \$50 million in taxes.

The following accounts receive portions of the HST taxes after the deposits into the Motor Vehicle Fund:

- The Model Toxics Control Operating Account receives 60% of the taxes.
- The Model Toxics Control Capital Account receives 25% of the taxes.
- The Model Toxics Control Stormwater Account receives 15% of the taxes.

The department encourages, but does not require, businesses paying HST on aircraft fuel to report the quantity and tax due from aviation fuels on an information worksheet.

PROPOSAL:

This bill creates the State Aircraft Noise and Air Quality Mitigation (ANAQM) Account. The aircraft noise and air quality mitigation allocation equals the prevailing HST rate for petroleum products in the fiscal year, minus \$1.48 per barrel, multiplied by the number of barrels of aircraft fuel on which businesses paid HST.

The department will transfer any HST collected on aircraft fuel above \$1.48 per barrel to the new ANAQM Account. Then, at the beginning of each biennium, the department will transfer \$50 million from the volume-based revenue to the Motor Vehicle Fund. Finally, the Model Toxics Control accounts will receive the remaining volume-based revenue.

The Department of Commerce will run a grant program using the new ANAQM Account. Grants will fund projects to reduce aircraft noise and aviation-related air pollution, helping communities near major airports cope with these impacts. Grants are limited to communities within 10 miles of an airport runway, where the airport has over 900 flights a day, and a port district operates the airport.

Businesses paying HST on aircraft fuel must report the number of barrels and tax due on a separate line on their tax return.

The ANAQM Account will receive HST on aircraft fuel starting October 1, 2026.

EFFECTIVE DATE:

The bill takes effect on October 1, 2026. However, due to the time it will take to program this bill's changes, the

department cannot implement the bill until January 1, 2027.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:

- Refinery production of aviation fuels in Washington will be relatively stable during the forecast period.
- Approximately 85% of the businesses paying HST on aviation fuels voluntarily report the quantity of aviation fuels to the department. When reporting becomes mandatory in fiscal year 2028, a few more businesses will begin to report. All businesses will report the amount of HST they owe on aircraft fuel for the fiscal year 2029 and thereafter.
- The forecasted tax rate for per-barrel petroleum products and the expected ANAQM allocation in excess of \$1.48 per barrel are as follows:
 - FY 2027: \$1.51 per barrel, 3 cents ANAQM allocation
 - FY 2028: \$1.55 per barrel, 7 cents ANAQM allocation
 - FY 2029: \$1.59 per barrel, 11 cents ANAQM allocation
 - FY 2030: \$1.62 per barrel, 14 cents ANAQM allocation
 - FY 2031: \$1.66 per barrel, 18 cents ANAQM allocation
- The department implements this bill on January 1, 2027, impacting five months of cash collections in fiscal year 2027.

DATA SOURCES:

- Department of Revenue, Non-General Fund Forecast, November 2025
- Department of Revenue, Excise tax data
- Economic and Revenue Forecast Council, Chained price deflators for Nonresidential Structures, November 2025 forecast

TOTAL REVENUE IMPACT:

This bill moves an estimated \$120,000 from Model Toxic Control Accounts to the Aircraft Noise and Air Quality Mitigation account in the five months of impacted collections in the fiscal year 2027, and an estimated \$800,000 in the fiscal year 2028, the first full year of impacted collections.

State Government (cash basis, \$000):

FY 2026 -	\$ 0
FY 2027 -	\$ 0
FY 2028 -	\$ 0
FY 2029 -	\$ 0
FY 2030 -	\$ 0
FY 2031 -	\$ 0

Local Government, if applicable (cash basis, \$000): None

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

FIRST YEAR COSTS:

The department will not incur any costs in fiscal year 2026.

SECOND YEAR COSTS:

The department will incur total costs of \$236,800 in fiscal year 2027. These costs include:

- Labor Costs – Time and effort equate to 1.14 FTEs.
- Set up, program, and test computer system changes.

Request # 6240-1-1

- Accounting activities for the new tax; compiling receivable information for statewide financial statements and stakeholders.

- Respond to data requests and questions, compile statistics, and manage data.
 - Process tax return work items, assist taxpayers with reporting questions, and respond to inquiries via email, web message, and paper correspondence.
- Examine accounts and make corrections as necessary.
- Gathering requirements, attending implementation meetings, and documenting and testing system changes.
- Amend one administrative rule.
- Create a special notice and update relevant information on the department’s website.

Object Costs - \$73,800.

- Computer system changes, including contract programming.

THIRD YEAR COSTS:

The department will incur total costs of \$37,100 in fiscal year 2028. These costs include:

Labor Costs – Time and effort equate to 0.3 FTE.

- Accounting activities for the new tax; compiling receivable information for statewide financial statements and stakeholders.
 - Respond to data requests and questions, compile statistics, and manage data.
 - Process tax return work items, assist taxpayers with reporting questions, and respond to inquiries via email, web message, and paper correspondence.
 - Examine accounts and make corrections as necessary.

FOURTH YEAR COSTS:

The department will incur total costs of \$37,100 in fiscal year 2029. These costs include:

Labor Costs – Time and effort equate to 0.3 FTE.

- Accounting activities for the new tax; compiling receivable information for statewide financial statements and stakeholders.
 - Respond to data requests and questions, compile statistics, and manage data.
 - Process tax return work items, assist taxpayers with reporting questions, and respond to inquiries via email, web message, and paper correspondence.
 - Examine accounts and make corrections as necessary.

ONGOING COSTS:

Ongoing costs for the 2029-31 biennium equal \$74,200 and include similar activities described in the fourth-year costs. Time and effort equate to 0.3 FTE.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years		1.1	0.6	0.3	0.3
A-Salaries and Wages		103,900	103,900	47,800	47,800
B-Employee Benefits		37,500	37,500	17,200	17,200
C-Professional Service Contracts		73,800	73,800		
E-Goods and Other Services		17,200	17,200	8,600	8,600
J-Capital Outlays		4,400	4,400	600	600
Total \$		\$236,800	\$236,800	\$74,200	\$74,200

III. B - Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

Job Classification	Salary	FY 2026	FY 2027	2025-27	2027-29	2029-31
EMS BAND 4	139,704		0.0	0.0		
EXCISE TAX EX 4	75,112		0.1	0.1	0.1	0.1
FISCAL ANALYST 4	69,747		0.1	0.1	0.1	0.1
IT B A-JOURNEY	97,570		0.4	0.2		
IT QA-SR/SPEC	107,544		0.1	0.1		
IT SYS ADM-JOURNEY	102,427		0.2	0.1		
MGMT ANALYST4	80,822		0.0	0.0		
TAX POLICY SP 2	82,874		0.1	0.0		
TAX POLICY SP 3	93,800		0.1	0.1	0.1	0.1
TAX POLICY SP 4	100,981		0.0	0.0		
WMS BAND 2	100,662		0.0	0.0		
WMS BAND 3	114,564		0.0	0.0		
Total FTEs			1.1	0.6	0.3	0.3

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Should this legislation become law, the department will use the expedited process to amend WAC 458-20-252, titled: "Hazardous substance tax."

This rulemaking would affect taxpayers that are subject to the hazardous substance tax on aircraft fuel.

Individual State Agency Fiscal Note

Bill Number: 6240 SB	Title: Aviation impacts grants	Agency: 461-Department of Ecology
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years	0.0	(0.4)	(0.2)	(3.2)	(5.7)
Account					
Model Toxics Control Operating Account-State 23P-1	0	(70,000)	(70,000)	(1,300,000)	(2,300,000)
Model Toxics Control Stormwater Account-State 23R-1	0	(2,000)	(2,000)	(29,000)	(57,000)
Total \$	0	(72,000)	(72,000)	(1,329,000)	(2,357,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

Estimated Capital Budget Impact:

	2025-27		2027-29		2029-31	
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Pre-design/Design	0	0	0	0	0	0
Construction	0	0	0	0	0	0
Grants/Loans	0	(40,521)	(324,087)	(324,087)	(648,640)	(648,640)
Staff	0	(1,406)	(10,907)	(10,907)	(21,843)	(21,843)
Other	0	(6,073)	(50,506)	(50,506)	(101,017)	(101,017)
Total \$	0	(48,000)	(385,500)	(385,500)	(771,500)	(771,500)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Tianyi Lan	Phone: 360-786-7432	Date: 01/20/2026
Agency Preparation: Aaron Hubler	Phone: 509-537-6749	Date: 01/25/2026
Agency Approval: Garret Ward	Phone: 360-789-7938	Date: 01/25/2026
OFM Review: Lisa Borkowski	Phone: (360) 742-2239	Date: 01/26/2026

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

BACKGROUND

Under chapter 82.21 RCW, the hazardous substance tax (HST) is a tax collected by the Department of Revenue (DOR) on the first possession of hazardous substances in the state. Hazardous substances include petroleum products, pesticides, and certain chemicals. Petroleum products are currently subject to a rate of \$1.48 per barrel, which DOR adjusts annually based on the change in the implicit price deflator (IPD) for nonresidential structures. DOR deposits the tax revenue based on the distribution provided in RCW 82.21.030: 60% to the Model Toxics Control (MTCA) Operating Account, 25% to the MTCA Capital Account, and 15% to the MTCA Stormwater Account. Non-petroleum products are subject to a tax rate of 0.7% of the wholesale value, which DOR deposits into the MTCA Capital Account.

Under chapter 70A.305 RCW, as established under 5993 ESSB PL in the 2019 legislative session:

- MTCA Operating funds are dedicated in the operating budget to a broad range of toxic cleanup, pollution prevention and management activities at the state and local level as defined in RCW 70A.305.180.
- MTCA Capital funds are dedicated in the capital budget for improvement, rehabilitation, remediation, and cleanup of toxic sites and other capital expenditures for programs and activities defined in RCW 70A.305.190.
- MTCA Stormwater funds are dedicated to capital and operating programs and activities related to stormwater pollution control and stormwater financial assistance to local governments as defined in RCW 70A.305.200.

Under the 2025-27 enacted operating and capital budgets:

- MTCA Operating-State - Ecology and 11 other state agencies have current appropriations. Ecology has an operating appropriation of \$362.1 million.
- MTCA Capital - Ecology and 11 other state agencies have current appropriations. Ecology's MTCA Capital new appropriations total \$180.3 million.
- MTCA Stormwater – Ecology and three other state agencies have current appropriations. Ecology's MTCA Stormwater appropriation in the operating budget is \$17.3 million and its new appropriations out of the capital budget total \$63.0 million.

SUMMARY OF THIS BILL

This bill would change the distribution of revenue into the MTCA accounts from HST under chapter 82.21 RCW, by redirecting a portion of revenue for these taxes that would be assessed on aircraft fuel into the State Aircraft Noise and Air Quality Mitigation Account.

Section 1 would amend RCW 82.21.020 define "aircraft noise and air quality mitigation allocation" as an amount equal to the rate of the tax on petroleum products under 82.21.030(1)(b) in excess of \$1.48 per barrel, multiplied by the number of barrels of aviation fuel. It would define "aviation fuel" as having the same meaning as "aircraft fuel."

Section 2 would amend RCW 82.21.030 to require, beginning October 1, 2026, the portion collected under the HST that would meet the definition of "aircraft noise and air quality mitigation allocation," as defined under section 1, to be deposited into the State Aircraft Noise and Air Quality Mitigation Account.

Section 3 would create the State Aircraft Noise and Air Quality Mitigation Account. Funds in this account would be required to be used by the Department of Commerce to implement a grant program that would provide grants to fund air quality and aviation-related mitigation strategies in aviation-impacted communities.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

There is no cash receipts impact to Ecology under this bill. This bill would change the distribution of revenue into the MTCA accounts from HST under chapter 82.21 RCW by redirecting a portion of revenue collected for these taxes that would be assessed on aircraft fuel from MTCA to the State Aircraft Noise and Air Quality Mitigation Account. The HST is collected by the Department of Revenue, and these impacts can be found in their fiscal note.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Ecology would have a fiscal impact of more than \$50,000 each year to the operating budget for the changes in sections 1 and 2, beginning in FY 2027 and ongoing.

Section 1 would amend RCW 82.21.030 to direct a portion of the proceeds from the imposition of the HST on aircraft fuel, that would have previously been deposited into MTCA accounts, to instead be deposited into the State Aircraft Noise and Air Quality Mitigation Account. Ecology assumes the reduction of revenue would require reductions to Ecology's operating expenditure authority in the MTCA Operating and MTCA Stormwater accounts to maintain account solvency. Under RCW 82.21.030, the Department of Revenue is required to collect the HST, therefore Ecology assumes DOR's revenue estimates for their fiscal note would inform Ecology's reduction assumptions.

In their fiscal note, the Department of Revenue notes revenue estimates are based on self-reported payment of taxes on aircraft fuels by the taxpayers themselves. As such, Ecology assumes the reductions estimated below would reflect the minimum reduction to revenue and expenditure authority, and that the actual impact could be much higher as taxpaying entities improve the accuracy and frequency of their reporting. Please see Attachment A for assumed impacts if more entities were to report.

Reduction to MTCA Operating:

The Department of Revenue provided estimates for reduced MTCA Operating revenue. Based on these estimates, Ecology estimates the following reduction to MTCA Operating expenditure authority beginning FY 2027 and ongoing:

FY 2027: -\$70,000

2025-27 Biennium: -\$70,000

2027-29 Biennium: -\$1,300,000

2029-31 Biennium: -\$2,300,000

Ecology assumes the above reductions to revenue would require matching reductions to MTCA Operating expenditure authority. MTCA Operating funds are allotted across 11 of the Ecology's 12 programs and are dedicated to supporting a broad range of toxic cleanup, pollution prevention, and management activities at the state and local level.

Ecology estimates approximately 898 FTEs are funded by MTCA Operating in the 2025-27 biennium. The reduction of funding for MTCA Operating would result in a reduction of approximately 0.4 FTEs in FY 2027 (0.17 FTEs biennialized), 3.22 FTEs in 2027-29, and 5.7 FTEs in 2029-31, based on agency salary and benefit allotments in the 2025-27 biennium. These estimates are calculated as an Environmental Specialist 5, as a representative level of the agency average salary.

In addition to staff costs, based on current agency allotments for MTCA, Ecology estimates the bill would eliminate funding for approximately \$5,000 in contracts in 2025-27, \$99,000 in 2027-29, and \$175,000 in 2029-31. Goods and services would be reduced by approximately \$10,000 in 2025-27, \$180 thousand in 2027-29, and \$318,000 in 2029-31. Furthermore, this bill would require reductions to grants, including those that are passed through to local communities, such as the Local Solid Waste Financial Assistance grants, by approximately \$9,000 in 2025-27, \$166,000 in 2027-29, and

\$293,000 in 2029-31.

Ecology assumes we would retain \$1,360,000/biennium of MTCA Operating State supported by cost recovery and penalty revenue, and \$499,000/biennium of MTCA Operating Private/Local supported by reimbursable private/local contracts.

Reduction to MTCA Stormwater (Operating):

The Department of Revenue provided estimates for reduced MTCA Stormwater revenue. The MTCA Stormwater appropriation in the operating budget comprises roughly 10% of the account's total appropriation each biennium. Based on this split, Ecology estimates the following reduction to MTCA Stormwater appropriated in the operating budget beginning FY 2027 and ongoing:

FY 2027: -\$2,000
 2025-27 Biennium: -\$2,000
 2027-29 Biennium: -\$29,000
 2029-31 Biennium: -\$57,000

Based on Ecology's 2025-27 operating allotments, the above reductions to MTCA Stormwater (Operating) would be to stormwater management, and approximately 99% of reductions would be to local government stormwater capacity grants.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2026	FY 2027	2025-27	2027-29	2029-31
23P-1	Model Toxics Control Operating Account	State	0	(70,000)	(70,000)	(1,300,000)	(2,300,000)
23R-1	Model Toxics Control Stormwater Account	State	0	(2,000)	(2,000)	(29,000)	(57,000)
Total \$			0	(72,000)	(72,000)	(1,329,000)	(2,357,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

III. B - Expenditures by Object Or Purpose

	FY 2026	FY 2027	2025-27	2027-29	2029-31	
FTE Staff Years		(0.4)	(0.2)	(3.2)	(5.7)	
A-Salaries and Wages		(34,754)	(34,754)	(645,356)	(1,141,844)	
B-Employee Benefits		(11,073)	(11,073)	(205,610)	(363,790)	
C-Professional Service Contracts		(5,326)	(5,326)	(98,908)	(174,990)	
E-Goods and Other Services		(9,668)	(9,668)	(179,544)	(317,656)	
G-Travel		(594)	(594)	(11,020)	(19,500)	
J-Capital Outlays		(776)	(776)	(14,404)	(25,484)	
M-Inter Agency/Fund Transfers						
N-Grants, Benefits & Client Services		(10,888)	(10,888)	(194,188)	(349,174)	
P-Debt Service						
S-Interagency Reimbursements		1,079	1,079	20,030	35,438	
T-Intra-Agency Reimbursements						
9-						
Total \$		0	(72,000)	(72,000)	(1,329,000)	(2,357,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

III. C - Operating FTE Detail: List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA

Job Classification	Salary	FY 2026	FY 2027	2025-27	2027-29	2029-31
ENVIRONMENTAL SPEC 5	100,490		(0.4)	(0.2)	(3.2)	(5.7)
Total FTEs			(0.4)	(0.2)	(3.2)	(5.7)

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

Account	Account Title	Type	FY 2026	FY 2027	2025-27	2027-29	2029-31
23N-1	Model Toxics Control Capital Account	State	0	(30,000)	(30,000)	(500,000)	(1,000,000)
23R-1	Model Toxics Control Stormwater Account	State	0	(18,000)	(18,000)	(271,000)	(543,000)
Total \$			0	(48,000)	(48,000)	(771,000)	(1,543,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

IV. B - Expenditures by Object Or Purpose

	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years		0.0	0.0	(0.1)	(0.2)
A-Salaries and Wages		(1,059)	(1,059)	(16,436)	(32,916)
B-Employee Benefits		(347)	(347)	(5,378)	(10,770)
C-Professional Service Contracts		(5,771)	(5,771)	(96,190)	(192,380)
E-Goods and Other Services		(272)	(272)	(4,360)	(8,726)
G-Travel		(26)	(26)	(398)	(798)
J-Capital Outlays		(4)	(4)	(64)	(130)
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services		(40,521)	(40,521)	(648,174)	(1,297,280)
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	0	(48,000)	(48,000)	(771,000)	(1,543,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

Construction Estimate	FY 2026	FY 2027	2025-27	2027-29	2029-31
Predesign/Design					
Construction					
Grants/Loans		(40,521)	(40,521)	(648,174)	(1,297,280)
Staff		(1,406)	(1,406)	(21,814)	(43,686)
Other		(6,073)	(6,073)	(101,012)	(202,034)
Total \$		(48,000)	(48,000)	(771,000)	(1,543,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

Job Classification	Salary	FY 2026	FY 2027	2025-27	2027-29	2029-31
ENVIRONMENTAL SPEC 5	100,490		0.0	0.0	(0.1)	(0.2)
Total FTEs			0.0	0.0	(0.1)	(0.2)

Section 1 would amend RCW 82.21.030 to direct a portion of the proceeds from the imposition of the HST on aircraft fuel, that would have previously been deposited into MTCA accounts, to instead be deposited into the State Aircraft Noise and Air Quality Mitigation Account. Ecology assumes the reduction of revenue would require reductions to capital expenditure authority in the MTCA Capital and MTCA Stormwater accounts to maintain account solvency.

In their fiscal note, the Department of Revenue notes revenue estimates are based on self-reported payment of taxes on aircraft fuels by the taxpayers themselves. As such, Ecology assumes the reductions estimated below would reflect the minimum reduction to revenue and expenditure authority, and that the actual impact could be much higher as taxpaying entities improve the accuracy and frequency of their reporting. Please see Attachment A for assumed impacts if more entities were to report.

Reduction to MTCA Capital:

The Department of Revenue provided estimates for reduced MTCA Capital revenue. Based on these estimates, Ecology estimates the following reduction to MTCA Capital expenditure authority beginning FY 2027 and ongoing:

- FY 2027: -\$30,000
- 2025-27 Biennium: -\$30,000
- 2027-29 Biennium: -\$500,000
- 2029-31 Biennium: -\$1,000,000

In the 2023-25 and 2025-27 biennia, Ecology received an average of \$203.9 million in new appropriations to the MTCA Capital account to support cleanup and toxics reduction activities around the state of Washington. In the 2025-27 biennium, Ecology received \$84.4 million in new appropriations to support the Remedial Action Grant Program, which provides grants to local governments to help clean up hazardous waste sites. \$40 million was appropriated to improve, protect, and restore water quality across the state as part of the Centennial Clean Water Program. \$7.8 million was appropriated to reduce greenhouse gases by providing clean diesel grants, with the primary purpose of electrifying school buses. \$7.3 million was appropriated to support Puget Sound cleanup and the Eastern Washington Clean Sites Initiative.

Approximately 79% of Ecology’s 2025-27 MTCA Capital appropriation is allotted for grant funding to local governments and agencies. Ecology assumes the reduction that would be required by this bill, if enacted, would result in reduced funding to support these projects in future biennia.

Reduction to MTCA Stormwater (Capital):

The Department of Revenue provided estimates for reduced MTCA Stormwater revenue. The MTCA Stormwater appropriation in the capital budget comprises roughly 90% of the account’s total appropriation each biennium. Based on this split, Ecology estimates the following reduction to MTCA Stormwater appropriated in the capital budget beginning FY 2027 and ongoing:

- FY 2027: -\$18,000
- 2025-27 Biennium: -\$18,000
- 2027-29 Biennium: -\$271,000
- 2029-31 Biennium: -\$543,000

In the 2023-25 and 2025-27 biennia, Ecology received an average of \$67.0 million in new appropriations to the MTCA Stormwater account to provide grants for statewide stormwater projects to local governments to plan, design, and construct stormwater retrofit or low-impact development projects. Approximately 94% of Ecology’s capital appropriation for MTCA Stormwater dedicated to funding these grants. This reduction would result in reduced funding to support these projects in future biennia.

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

MTCA Operating Reductions

DOR Revenue Estimate x 1.0		(70,000)	(70,000)	(1,300,000)	(2,300,000)
		FY 2027	2025-27	2027-29	2029-31
FTEs		(0.35)	(0.17)	(3.22)	(5.70)
A - Salaries	50%	(34,734)	(34,734)	(645,059)	(1,141,258)
B - Benefits	16%	(11,066)	(11,066)	(205,511)	(363,596)
C - Contracts	8%	(5,326)	(5,326)	(98,904)	(174,984)
E - Goods and Services	14%	(9,667)	(9,667)	(179,529)	(317,629)
G - Travel	1%	(593)	(593)	(11,009)	(19,478)
J - Equipment	1%	(775)	(775)	(14,402)	(25,481)
N - Grants	13%	(8,918)	(8,918)	(165,616)	(293,013)
P - Debt Service	0%	-	-	-	-
S - Inter-agency Agreements	-2%	1,079	1,079	20,030	35,439
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.25		(87,500)	(87,500)	(1,625,000)	(2,875,000)
		FY 2027	2025-27	2027-29	2029-31
FTEs		(0.43)	(0.22)	(4.03)	(7.13)
A - Salaries	50%	(43,417)	(43,417)	(806,324)	(1,426,573)
B - Benefits	16%	(13,832)	(13,832)	(256,888)	(454,494)
C - Contracts	8%	(6,657)	(6,657)	(123,630)	(218,730)
E - Goods and Services	14%	(12,084)	(12,084)	(224,412)	(397,036)
G - Travel	1%	(741)	(741)	(13,761)	(24,347)
J - Equipment	1%	(969)	(969)	(18,003)	(31,851)
N - Grants	13%	(11,147)	(11,147)	(207,020)	(366,267)
P - Debt Service	0%	-	-	-	-
S - Inter-agency Agreements	-2%	1,348	1,348	25,038	44,298
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.50		(105,000)	(105,000)	(1,950,000)	(3,450,000)
		FY 2027	2025-27	2027-29	2029-31
FTEs		(0.52)	(0.26)	(4.83)	(8.55)
A - Salaries	50%	(52,101)	(52,101)	(967,589)	(1,711,888)
B - Benefits	16%	(16,599)	(16,599)	(308,266)	(545,393)
C - Contracts	8%	(7,988)	(7,988)	(148,356)	(262,476)
E - Goods and Services	14%	(14,500)	(14,500)	(269,294)	(476,444)
G - Travel	1%	(889)	(889)	(16,514)	(29,216)
J - Equipment	1%	(1,163)	(1,163)	(21,603)	(38,221)
N - Grants	13%	(13,377)	(13,377)	(248,424)	(439,520)
P - Debt Service	0%	-	-	-	-
S - Inter-agency Agreements	-2%	1,618	1,618	30,046	53,158
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

MTCA Stormwater - Operating					
DOR Revenue Estimate x 1.0	(20,000)	(20,000)	(300,000)	(600,000)	
	FY 2027	2025-27	2027-29	2029-31	
MTCA Stormwater - Operating Approp.	8,713,000	17,323,000	17,358,000	17,358,000	
<i>Percent of total MTCA Stormwater</i>	20%	20%	20%	20%	
Operating Reduction	(2,000)	(2,000)	(29,000)	(57,000)	
FTEs	(0.00)	(0.00)	(0.00)	(0.00)	
A - Salaries 1%	(21)	(21)	(297)	(584)	
B - Benefits 0%	(7)	(7)	(99)	(195)	
C - Contracts 0%	(0)	(0)	(3)	(7)	
E - Goods and Services 0%	(1)	(1)	(14)	(27)	
G - Travel 0%	(1)	(1)	(12)	(23)	
J - Equipment 0%	(0)	(0)	(1)	(3)	
N - Grants 99%	(1,971)	(1,971)	(28,573)	(56,160)	
P - Debt Service 0%	-	-	-	-	
S - Inter-agency Agreements 0%	-	-	-	-	
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.25					
	(25,000)	(25,000)	(375,000)	(750,000)	
	FY 2027	2025-27	2027-29	2029-31	
MTCA Stormwater - Operating Approp.	8,493,000	17,459,000	17,448,000	17,448,000	
<i>Percent of total MTCA Stormwater</i>	9%	8%	8%	8%	
Operating Reduction	(2,000)	(2,000)	(31,000)	(62,000)	
FTEs	(0.00)	(0.00)	(0.00)	(0.00)	
A - Salaries 1%	(21)	(21)	(318)	(636)	
B - Benefits 0%	(7)	(7)	(106)	(212)	
C - Contracts 0%	(0)	(0)	(4)	(7)	
E - Goods and Services 0%	(1)	(1)	(15)	(30)	
G - Travel 0%	(1)	(1)	(13)	(25)	
J - Equipment 0%	(0)	(0)	(1)	(3)	
N - Grants 99%	(1,971)	(1,971)	(30,543)	(61,087)	
P - Debt Service 0%	-	-	-	-	
S - Inter-agency Agreements 0%	-	-	-	-	
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.50					
	(30,000)	(30,000)	(450,000)	(900,000)	
	FY 2027	2025-27	2027-29	2029-31	
MTCA Stormwater - Operating Approp.	8,493,000	17,459,000	17,448,000	17,448,000	
<i>Percent of total MTCA Stormwater</i>	9%	8%	8%	8%	
Operating Reduction	(3,000)	(2,000)	(37,000)	(74,000)	
FTEs	(0.00)	(0.00)	(0.00)	(0.00)	
A - Salaries 1%	(31)	(21)	(379)	(759)	
B - Benefits 0%	(10)	(7)	(127)	(254)	
C - Contracts 0%	(0)	(0)	(4)	(9)	
E - Goods and Services 0%	(1)	(1)	(18)	(36)	
G - Travel 0%	(1)	(1)	(15)	(30)	
J - Equipment 0%	(0)	(0)	(2)	(3)	
N - Grants 99%	(2,956)	(1,971)	(36,455)	(72,910)	
P - Debt Service 0%	-	-	-	-	
S - Inter-agency Agreements 0%	-	-	-	-	
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

MTCA Stormwater - Capital					
DOR Revenue Estimate x 1.0	(20,000)	(20,000)	(300,000)	(600,000)	
	FY 2027	2025-27	2027-29	2029-31	
MTCA Stormwater - Capital Approp.	82,080,500	164,161,000	164,161,000	164,161,000	
<i>Percent of total MTCA Stormwater</i>	90%	90%	90%	90%	
Capital Reduction	(18,000)	(18,000)	(271,000)	(543,000)	
FTEs	(0.01)	(0.00)	(0.06)	(0.12)	
A - Salaries 4%	(758)	(758)	(11,414)	(22,870)	
B - Benefits 1%	(256)	(256)	(3,854)	(7,722)	
C - Contracts 0%	-	-	-	-	
E - Goods and Services 1%	(111)	(111)	(1,665)	(3,336)	
G - Travel 0%	(23)	(23)	(348)	(698)	
J - Equipment 0%	(4)	(4)	(59)	(119)	
N - Grants 94%	(16,848)	(16,848)	(253,660)	(508,256)	
P - Debt Service 0%	-	-	-	-	
S - Inter-agency Agreements 0%	-	-	-	-	
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.25					
	(25,000)	(25,000)	(375,000)	(750,000)	
	FY 2027	2025-27	2027-29	2029-31	
MTCA Stormwater - Capital Approp.	82,080,500	193,520,000	193,520,000	193,520,000	
<i>Percent of total MTCA Stormwater</i>	91%	92%	92%	92%	
Capital Reduction	(23,000)	(23,000)	(344,000)	(688,000)	
FTEs	(0.01)	(0.00)	(0.07)	(0.15)	
A - Salaries 4%	(969)	(969)	(14,488)	(28,977)	
B - Benefits 1%	(327)	(327)	(4,892)	(9,784)	
C - Contracts 0%	-	-	-	-	
E - Goods and Services 1%	(141)	(141)	(2,113)	(4,226)	
G - Travel 0%	(30)	(30)	(442)	(884)	
J - Equipment 0%	(5)	(5)	(75)	(150)	
N - Grants 94%	(21,528)	(21,528)	(321,989)	(643,979)	
P - Debt Service 0%	-	-	-	-	
S - Inter-agency Agreements 0%	-	-	-	-	
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.25					
	(30,000)	(30,000)	(450,000)	(900,000)	
	FY 2027	2025-27	2027-29	2029-31	
MTCA Stormwater - Capital Approp.	82,080,500	193,520,000	193,520,000	193,520,000	
<i>Percent of total MTCA Stormwater</i>	91%	92%	92%	92%	
Capital Reduction	(27,000)	(28,000)	(413,000)	(826,000)	
FTEs	(0.01)	(0.01)	(0.09)	(0.18)	
A - Salaries 4%	(1,137)	(1,179)	(17,394)	(34,789)	
B - Benefits 1%	(384)	(398)	(5,874)	(11,747)	
C - Contracts 0%	-	-	-	-	
E - Goods and Services 1%	(166)	(172)	(2,537)	(5,074)	
G - Travel 0%	(35)	(36)	(531)	(1,061)	
J - Equipment 0%	(6)	(6)	(90)	(180)	
N - Grants 94%	(25,272)	(26,208)	(386,574)	(773,149)	
P - Debt Service 0%	-	-	-	-	
S - Inter-agency Agreements 0%	-	-	-	-	
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

MTCA Capital Reductions

DOR Revenue Estimate x 1.0		(30,000)	(30,000)	(500,000)	(1,000,000)
Expenditure Reduction		FY 2027	2025-27	2027-29	2029-31
FTEs		(0.00)	(0.00)	(0.02)	(0.05)
A - Salaries	1%	(301)	(301)	(5,023)	(10,046)
B - Benefits	0%	(91)	(91)	(1,523)	(3,047)
C - Contracts	19%	(5,771)	(5,771)	(96,190)	(192,379)
E - Goods and Services	1%	(162)	(162)	(2,695)	(5,390)
G - Travel	0%	(3)	(3)	(51)	(101)
J - Equipment	0%	(0)	(0)	(5)	(11)
N - Grants	79%	(23,671)	(23,671)	(394,513)	(789,026)
P - Debt Service	0%	-	-	-	-
S - Inter-agency Agreements	0%	-	-	-	-
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.25		(37,500)	(37,500)	(625,000)	(1,250,000)
Expenditure Reduction		FY 2027	2025-27	2027-29	2029-31
FTEs		(0.00)	(0.00)	(0.03)	(0.06)
A - Salaries	1%	(377)	(377)	(6,279)	(12,558)
B - Benefits	0%	(114)	(114)	(1,904)	(3,809)
C - Contracts	19%	(7,214)	(7,214)	(120,237)	(240,474)
E - Goods and Services	1%	(202)	(202)	(3,369)	(6,737)
G - Travel	0%	(4)	(4)	(63)	(127)
J - Equipment	0%	(0)	(0)	(7)	(13)
N - Grants	79%	(29,588)	(29,588)	(493,141)	(986,283)
P - Debt Service	0%	-	-	-	-
S - Inter-agency Agreements	0%	-	-	-	-
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				

DOR Revenue Estimate x 1.50		(45,000)	(45,000)	(750,000)	(1,500,000)
Expenditure Reduction		FY 2027	2025-27	2027-29	2029-31
FTEs		(0.00)	(0.00)	(0.04)	(0.07)
A - Salaries	1%	(452)	(452)	(7,535)	(15,069)
B - Benefits	0%	(137)	(137)	(2,285)	(4,570)
C - Contracts	19%	(8,657)	(8,657)	(144,284)	(288,569)
E - Goods and Services	1%	(243)	(243)	(4,042)	(8,085)
G - Travel	0%	(5)	(5)	(76)	(152)
J - Equipment	0%	(0)	(0)	(8)	(16)
N - Grants	79%	(35,506)	(35,506)	(591,770)	(1,183,539)
P - Debt Service	0%	-	-	-	-
S - Inter-agency Agreements	0%	-	-	-	-
Environmental Specialist 5					
Salary	100,490				
Benefits @ 31.3%	31,453				
Total	131,943				