

Multiple Agency Fiscal Note Summary

| | |
|-----------------------------|--|
| Bill Number: 5711 SB | Title: Self-service storage/tax |
|-----------------------------|--|

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 |
| Department of Revenue | 57,500,000 | 57,500,000 | 57,600,000 | 90,000,000 | 90,000,000 | 90,200,000 | 100,900,000 | 100,900,000 | 101,100,000 |
| Total \$ | 57,500,000 | 57,500,000 | 57,600,000 | 90,000,000 | 90,000,000 | 90,200,000 | 100,900,000 | 100,900,000 | 101,100,000 |

| Agency Name | 2025-27 | | 2027-29 | | 2029-31 | |
|---------------------|-----------|------------|-----------|------------|-----------|------------|
| | GF- State | Total | GF- State | Total | GF- State | Total |
| Local Gov. Courts | | | | | | |
| Loc School dist-SPI | | | | | | |
| Local Gov. Other | | 23,166,000 | | 38,511,000 | | 43,065,000 |
| Local Gov. Total | | 23,166,000 | | 38,511,000 | | 43,065,000 |

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 |
| Department of Revenue | .2 | 40,700 | 40,700 | 40,700 | .1 | 19,400 | 19,400 | 19,400 | .1 | 19,400 | 19,400 | 19,400 |
| Total \$ | 0.2 | 40,700 | 40,700 | 40,700 | 0.1 | 19,400 | 19,400 | 19,400 | 0.1 | 19,400 | 19,400 | 19,400 |

Estimated Capital Budget Expenditures

| Agency Name | 2025-27 | | | 2027-29 | | | 2029-31 | | |
|-----------------------|------------|----------|----------|------------|----------|----------|------------|----------|----------|
| | FTEs | Bonds | Total | FTEs | Bonds | Total | FTEs | Bonds | Total |
| Department of Revenue | .0 | 0 | 0 | .0 | 0 | 0 | .0 | 0 | 0 |
| Total \$ | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 |

Estimated Capital Budget Breakout

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| | | |
|--------------------------------------|---------------------------------|---|
| Prepared by: Megan Tudor, OFM | Phone: (360) 890-1722 | Date Published: Final 2/24/2025 |
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Department of Revenue Fiscal Note

| | | |
|-----------------------------|--|--|
| Bill Number: 5711 SB | Title: Self-service storage/tax | Agency: 140-Department of Revenue |
|-----------------------------|--|--|

Part I: Estimates

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No Fiscal Impact

Estimated Cash Receipts to:

| Account | FY 2026 | FY 2027 | 2025-27 | 2027-29 | 2029-31 |
|---|------------|------------|------------|------------|-------------|
| GF-STATE-State 01 - Taxes 01 - Retail Sales Tax | 15,100,000 | 38,500,000 | 53,600,000 | 83,900,000 | 94,100,000 |
| GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax | 1,100,000 | 2,800,000 | 3,900,000 | 6,100,000 | 6,800,000 |
| Performance Audits of Government Account-State 01 - Taxes 01 - Retail Sales Tax | | 100,000 | 100,000 | 200,000 | 200,000 |
| Total \$ | 16,200,000 | 41,400,000 | 57,600,000 | 90,200,000 | 101,100,000 |

Estimated Expenditures from:

| | FY 2026 | FY 2027 | 2025-27 | 2027-29 | 2029-31 |
|----------------------|---------|---------|---------|---------|---------|
| FTE Staff Years | 0.3 | 0.1 | 0.2 | 0.1 | 0.1 |
| Account | | | | | |
| GF-STATE-State 001-1 | 30,800 | 9,900 | 40,700 | 19,400 | 19,400 |
| Total \$ | 30,800 | 9,900 | 40,700 | 19,400 | 19,400 |

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: Alia Kennedy | Phone: (360) 786-7405 | Date: 02/08/2025 |
| Agency Preparation: Beth Leech | Phone: (360) 534-1513 | Date: 02/11/2025 |
| Agency Approval: Marianne McIntosh | Phone: (360) 534-1505 | Date: 02/11/2025 |
| OFM Review: Megan Tudor | Phone: (360) 890-1722 | Date: 02/24/2025 |

Request # 5711-1-1

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:

The rental of self-service storage units is a rental of real property and is exempt from business and occupation (B&O) tax when:

- Customers have direct access to individual storage units.
- The space is rented for 30 days or longer.

PROPOSAL:

This bill classifies the rental or lease of individual storage space at self-service storage facilities, regardless of duration, as a retail sale and subject to the retailing B&O tax classification rate of 0.471%. Because the rental of self-storage storage units is a retail sale, it will also be subject to retail sales and use taxes.

The legislature intends for the revenue generated from this bill to be appropriated to agencies and programs that will direct the moneys toward the establishment and preservation of cooperatively owned manufactured home communities and programs to support and maintain affordable housing.

EFFECTIVE DATE:

This bill takes effect on January 1, 2026.

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:

- There is some litigation risk that the courts would invalidate this tax on the rental of storage units on the grounds that rental income from real property is subject to the state constitution's uniformity clause [See Apartment Operators Ass'n of Seattle, Inc. v. Schumacher, 56 Wn.2d 46, 351 P.2d 124(1960)]. While the Quinn decision was critical of the Apartment Operators case, it did not overturn it [See Quinn v. State, 1 Wn.3d 453, 526 P.3d 1 (2023)]. Still, we assume there is a good likelihood that our Supreme Court will overrule Apartment Operators and uphold a clear legislative intent to impose a B&O tax on the activity of renting real property. For this estimate, we assume that tax collection would not be delayed during any legal challenges and that the tax would ultimately survive any legal challenges.
- The annual growth rate reflects the Grand View Research global market compound annual growth rate for self-storage market size.
- Local revenue estimates use the statewide average local sales and use taxes rate of 3.00%.
- The Department of Revenue (department) receives the taxes from monthly taxpayers the month after the business collects the sales tax from the consumer. Most local tax distributions occur the month after the department receives sales and use taxes that businesses collect. This leads to a one-month delay in revenue impacts for the state and a two-month delay in revenue impacts for local jurisdictions.
- This legislation takes effect January 1, 2026, and impacts five months of state collections and four months of local collections in fiscal year 2026.

DATA SOURCES:

- Department of Revenue, Excise tax data
- Statista, Industry revenues of lessors of miniwarehouses and self-storage units in Washington 2013-2024
- Grand View Research, Self-storage Market Size & Trends

REVENUE ESTIMATES

This bill increases state revenues by an estimated \$16.2 million in the five months of impacted collections in fiscal year 2026, and by \$41.4 million in fiscal year 2027, the first full year of impacted collections.

This bill also increases local revenues by an estimated \$5.6 million in the four months of impacted collections in fiscal year 2026 and by \$17.8 million in fiscal year 2027, the first full year of impacted collections.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):

| | |
|-----------|-----------|
| FY 2026 - | \$ 16,200 |
| FY 2027 - | \$ 41,400 |
| FY 2028 - | \$ 43,800 |
| FY 2029 - | \$ 46,400 |
| FY 2030 - | \$ 49,100 |
| FY 2031 - | \$ 52,000 |

Local Government, if applicable (cash basis, \$000):

| | |
|-----------|-----------|
| FY 2026 - | \$ 5,600 |
| FY 2027 - | \$ 17,800 |
| FY 2028 - | \$ 18,900 |
| FY 2029 - | \$ 20,000 |
| FY 2030 - | \$ 21,100 |
| FY 2031 - | \$ 22,400 |

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.

ASSUMPTIONS:

This bill affects 3,300 taxpayers.

FIRST YEAR COSTS:

The department will incur total costs of \$30,800 in fiscal year 2026. These costs include:

Labor Costs – Time and effort equate to 0.25 FTE.

- Amend two administrative rules.
- Create a special notice and update relevant information on the department's website.

SECOND YEAR COSTS:

The department will incur total costs of \$9,900 in fiscal year 2027. These costs include:

Labor Costs – Time and effort equate to 0.1 FTE.

- 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 2027-29 biennium equal \$19,400 and include similar activities described in the second-year costs. Time and effort equate to 0.1 FTE.

Request # 5711-1-1

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

| | FY 2026 | FY 2027 | 2025-27 | 2027-29 | 2029-31 |
|----------------------------|-----------------|----------------|-----------------|-----------------|-----------------|
| FTE Staff Years | 0.3 | 0.1 | 0.2 | 0.1 | 0.1 |
| A-Salaries and Wages | 19,600 | 6,000 | 25,600 | 12,000 | 12,000 |
| B-Employee Benefits | 7,100 | 2,200 | 9,300 | 4,400 | 4,400 |
| E-Goods and Other Services | 3,200 | 1,300 | 4,500 | 2,600 | 2,600 |
| J-Capital Outlays | 900 | 400 | 1,300 | 400 | 400 |
| Total \$ | \$30,800 | \$9,900 | \$40,700 | \$19,400 | \$19,400 |

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 | 135,635 | 0.0 | | 0.0 | | |
| EMS BAND 5 | 158,451 | 0.0 | | 0.0 | | |
| EXCISE TAX EX 2 | 59,844 | | 0.1 | 0.1 | 0.1 | 0.1 |
| MGMT ANALYST4 | 78,468 | 0.0 | | 0.0 | | |
| TAX POLICY SP 2 | 80,460 | 0.1 | | 0.0 | | |
| TAX POLICY SP 3 | 91,068 | 0.1 | | 0.1 | | |
| TAX POLICY SP 4 | 98,040 | 0.0 | | 0.0 | | |
| WMS BAND 2 | 101,410 | 0.0 | | 0.0 | | |
| WMS BAND 3 | 115,352 | 0.0 | | 0.0 | | |
| Total FTEs | | 0.3 | 0.1 | 0.2 | 0.1 | 0.1 |

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 458-20-182: "Warehouse and other storage businesses" and WAC 458-20-118: "Sale or rental of real estate, license to use real estate." This rulemaking would affect self-storage businesses.

Request # 5711-1-1

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

| | |
|-----------------------------|--|
| Bill Number: 5711 SB | Title: Self-service storage/tax |
|-----------------------------|--|

Part I: Jurisdiction—Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- ☒ Cities: increase in sales tax revenue
- ☒ Counties: increase in sales tax revenue
- ☒ Special Districts: increase in sales tax revenue
- ☐ Specific jurisdictions only:
- ☐ Variance occurs due to:

Part II: Estimates

- ☐ No fiscal impacts.
- ☐ Expenditures represent one-time costs:
- ☐ Legislation provides local option:
- ☐ Key variables cannot be estimated with certainty at this time:

Estimated revenue impacts to:

| Jurisdiction | FY 2026 | FY 2027 | 2025-27 | 2027-29 | 2029-31 |
|-----------------------|-------------|------------|------------|------------|------------|
| City | 1,672,625 | 5,316,557 | 6,989,182 | 11,618,769 | 12,992,710 |
| County | 2,062,368 | 6,555,384 | 8,617,752 | 14,326,092 | 16,020,180 |
| Special District | 1,809,007 | 5,750,059 | 7,559,066 | 12,566,139 | 14,052,110 |
| TOTAL \$ | 5,544,000 | 17,622,000 | 23,166,000 | 38,511,000 | 43,065,000 |
| GRAND TOTAL \$ | 104,742,000 | | | | |

Estimated expenditure impacts to:

None

Part III: Preparation and Approval

| | | |
|--------------------------------------|-----------------------|------------------|
| Fiscal Note Analyst: Tammi Alexander | Phone: 360-725-5038 | Date: 02/11/2025 |
| Leg. Committee Contact: Alia Kennedy | Phone: 360-786-7405 | Date: 02/08/2025 |
| Agency Approval: Allan Johnson | Phone: 360-725-5033 | Date: 02/11/2025 |
| OFM Review: Megan Tudor | Phone: (360) 890-1722 | Date: 02/24/2025 |

Part IV: Analysis

A. SUMMARY OF BILL

Description of the bill with an emphasis on how it impacts local government.

This bill defines the rental or lease of individual storage space at self-service storage facilities as a retail transaction for the imposition of business and occupation and sales and use taxes.

B. SUMMARY OF EXPENDITURE IMPACTS

Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.

This bill would not impact local government expenditures because no action is required.

C. SUMMARY OF REVENUE IMPACTS

Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.

This bill would increase local government sales and use tax revenue.

According to the Department of Revenue (DOR) this bill would increase local revenues by an estimated \$5.6 million in the four months of impacted collections in fiscal year 2026 and by \$17.8 million in fiscal year 2027, the first full year of impacted collections. Please see the DOR fiscal note for a complete list of their data sources and assumptions.

TAX REVENUE INCREASE BREAKDOWN

Counties:

| | |
|---------|-------------|
| FY 2026 | \$2,062,368 |
| FY 2027 | \$6,555,384 |
| FY 2028 | \$6,960,492 |
| FY 2029 | \$7,365,600 |
| FY 2030 | \$7,770,708 |
| FY 2031 | \$8,249,472 |

Cities:

| | |
|---------|-------------|
| FY 2026 | \$1,672,625 |
| FY 2027 | \$5,316,557 |
| FY 2028 | \$5,645,109 |
| FY 2029 | \$5,973,660 |
| FY 2030 | \$6,302,211 |
| FY 2031 | \$6,690,499 |

Special Districts:

| | |
|---------|-------------|
| FY 2026 | \$1,809,007 |
| FY 2027 | \$5,750,059 |
| FY 2028 | \$6,105,399 |
| FY 2029 | \$6,460,740 |
| FY 2030 | \$6,816,081 |
| FY 2031 | \$7,236,029 |

METHODOLOGY:

The distributions in this note for cities, counties, and special districts are based on DOR data for local sales and use tax distributions from Calendar Year 2023. Distributions in 2023 were 37.20 percent to counties, 30.17 percent to cities, and 32.63 percent to special districts. A one percent DOR administrative fee has been deducted from the total.

SOURCES:

Department of Revenue Fiscal Note, SB 5711 (2025)

Department of Revenue Local Tax Distributions (2023)

Local Government Fiscal Note program, Local Sales Tax model (2025)

Local Government Fiscal Note Program “Sales and Use Tax Distribution Model” (2025)



Multiple Agency Ten-Year Analysis Summary

| | |
|--------------------|--------------------------|
| Bill Number | Title |
| 5711 SB | Self-service storage/tax |

This ten-year analysis is limited to the estimated cash receipts associated with the proposed tax or fee increases.

Estimated Cash Receipts

| | Fiscal Year 2026 | Fiscal Year 2027 | Fiscal Year 2028 | Fiscal Year 2029 | Fiscal Year 2030 | Fiscal Year 2031 | Fiscal Year 2032 | Fiscal Year 2033 | Fiscal Year 2034 | Fiscal Year 2035 | 2026-35 TOTAL |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| Department of Revenue | 16,200,000 | 41,400,000 | 43,800,000 | 46,400,000 | 49,100,000 | 52,000,000 | 55,000,000 | 58,300,000 | 61,800,000 | 65,400,000 | 489,400,000 |



Ten-Year Analysis

| | | |
|-------------------------------|--|--|
| Bill Number 5711 SB | Title Self-service storage/tax | Agency 140 Department of Revenue |
|-------------------------------|--|--|

This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Estimates

☐

No Cash Receipts

☐

Partially Indeterminate Cash Receipts

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Indeterminate Cash Receipts

Estimated Cash Receipts

| Name of Tax or Fee | Acct Code | Fiscal Year 2026 | Fiscal Year 2027 | Fiscal Year 2028 | Fiscal Year 2029 | Fiscal Year 2030 | Fiscal Year 2031 | Fiscal Year 2032 | Fiscal Year 2033 | Fiscal Year 2034 | Fiscal Year 2035 | 2026-35 TOTAL |
|-------------------------------|-----------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Business & occupation tax | 001 | 1,100,000 | 2,800,000 | 3,000,000 | 3,100,000 | 3,300,000 | 3,500,000 | 3,700,000 | 3,900,000 | 4,200,000 | 4,400,000 | 33,000,000 |
| Retail sales tax | 001 | 15,100,000 | 38,500,000 | 40,700,000 | 43,200,000 | 45,700,000 | 48,400,000 | 51,200,000 | 54,300,000 | 57,500,000 | 60,900,000 | 455,500,000 |
| Retail sales tax | 553 | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 900,000 |
| Total Retail sales tax | | 15,100,000 | 38,600,000 | 40,800,000 | 43,300,000 | 45,800,000 | 48,500,000 | 51,300,000 | 54,400,000 | 57,600,000 | 61,000,000 | 456,400,000 |
| | | | | | | | | | | | | |
| Total | | 16,200,000 | 41,400,000 | 43,800,000 | 46,400,000 | 49,100,000 | 52,000,000 | 55,000,000 | 58,300,000 | 61,800,000 | 65,400,000 | 489,400,000 |
| Biennial Totals | | 57,600,000 | 90,200,000 | 101,100,000 | 113,300,000 | 127,200,000 | 489,400,000 | | | | | |

Narrative Explanation (Required for Indeterminate Cash Receipts)

CURRENT LAW:

The rental of self-service storage units is a rental of real property and is exempt from business and occupation (B&O) tax when:

- Customers have direct access to individual storage units.
- The space is rented for 30 days or longer.

PROPOSAL:

This bill classifies the rental or lease of individual storage space at self-service storage facilities, regardless of duration, as a retail sale and subject to the retailing B&O tax classification rate of 0.471%. Because the rental of self-storage storage units is a retail sale, it will also be subject to retail sales and use taxes.

The legislature intends for the revenue generated from this bill to be appropriated to agencies and programs that will direct the moneys toward the establishment and preservation of cooperatively owned manufactured home communities and programs to support and maintain affordable housing.



Ten-Year Analysis

| Bill Number | Title | Agency |
|-------------|--------------------------|---------------------------|
| 5711 SB | Self-service storage/tax | 140 Department of Revenue |

This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Narrative Explanation (Required for Indeterminate Cash Receipts)

EFFECTIVE DATE:

This bill takes effect on January 1, 2026.

ASSUMPTIONS:

- There is some litigation risk that the courts would invalidate this tax on the rental of storage units on the grounds that rental income from real property is subject to the state constitution's uniformity clause [See Apartment Operators Ass'n of Seattle, Inc. v. Schumacher, 56 Wn.2d 46, 351 P.2d 124(1960)]. While the Quinn decision was critical of the Apartment Operators case, it did not overturn it [See Quinn v. State, 1 Wn.3d 453, 526 P.3d 1 (2023)]. Still, we assume there is a good likelihood that our Supreme Court will overrule Apartment Operators and uphold a clear legislative intent to impose a B&O tax on the activity of renting real property. For this estimate, we assume that tax collection would not be delayed during any legal challenges and that the tax would ultimately survive any legal challenges.
- The annual growth rate reflects the Grand View Research global market compound annual growth rate for self-storage market size.
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- This legislation takes effect January 1, 2026, and impacts five months of state collections and four months of local collections in fiscal year 2026.

DATA SOURCES:

- Department of Revenue, Excise tax data
- Statista, Industry revenues of lessors of miniwarehouses and self-storage units in Washington 2013-2024
- Grand View Research, Self-storage Market Size & Trends

REVENUE ESTIMATES

This bill increases state revenues by an estimated \$16.2 million in the five months of impacted collections in fiscal year 2026, and by \$41.4 million in fiscal year 2027, the first full year of impacted collections.

This bill also increases local revenues by an estimated \$5.6 million in the four months of impacted collections in fiscal year 2026 and by \$17.8 million in fiscal year 2027, the first full year of impacted collections.

TOTAL REVENUE IMPACT:



Ten-Year Analysis

| Bill Number | Title | Agency |
|-------------|--------------------------|---------------------------|
| 5711 SB | Self-service storage/tax | 140 Department of Revenue |

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Narrative Explanation (Required for Indeterminate Cash Receipts)

State Government (cash basis, \$000):

FY 2026 - \$ 16,200
FY 2027 - \$ 41,400
FY 2028 - \$ 43,800
FY 2029 - \$ 46,400
FY 2030 - \$ 49,100
FY 2031 - \$ 52,000

Local Government, if applicable (cash basis, \$000):

FY 2026 - \$ 5,600
FY 2027 - \$ 17,800
FY 2028 - \$ 18,900
FY 2029 - \$ 20,000
FY 2030 - \$ 21,100
FY 2031 - \$ 22,400

| | | |
|------------------------------------|---------------------|----------------------------|
| Agency Preparation: Beth Leech | Phone: 360-534-1513 | Date: 2/11/2025 3:33:01 pm |
| Agency Approval: Marianne McIntosh | Phone: 360-534-1505 | Date: 2/11/2025 3:33:01 pm |
| OFM Review: | Phone: | Date: |