Criminal Justice Revenue Option – RCW 82.14.345

Funding for Public Safety Operations

PRESENTERS:
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Outline

1. Background on HB 2015 / new criminal justice revenue source
2. Proposed ordinance
3. Rationale and Impacts
4. 2027-2028 spending priorities

Purpose: Provide the details needed for Council to introduce an ordinance for new public safety/criminal justice revenue source.

RCW 82.14.345 – Grant and Sales Tax Option

HB 2015

2025 – Legislature passes a bill creating a grant program to support law enforcement hiring and authorizing a new councilmanic 1/10 of 1% local sales tax option for criminal justice purposes.

TIMELINE

Sheriff's Office ready to proceed with certifications to CJTC, allowing for Council consideration. If action is taken by Council in March 2026, revenue collection could start by July 1 with initial distributions at the end of September.

COMPLIANCE REQUIREMENTS

Law Enforcement agencies (WCSO) are required to undergo significant review, training, and documentation to meet RCW 82.14.345 requirements and ensure the county is eligible for the tax. This includes training on de-escalation, use of force policies, crisis intervention, and more.

Proposed Ordinance

AUTHORIZATION AND ADMINISTRATION

Authorize a new 1/10 of 1% sales tax (.001) as governed through new code section WCC 3.27. Estimated to generate approximately $6.5-7M per year.

FLEXIBILITY

Designed to provide Council the flexibility to use the revenue on eligible services as part of the County's regular and transparent biennial budget process.

ELIGIBLE USES

Criminal justice operating costs for Sheriff, District Court, Superior Court, Law Library, County Clerk, Prosecuting Attorney, Public Defense, WCHCS Response, and Medical Examiner. Additional services eligible include domestic violence prevention, diversion and more.

Like all budget decisions, the allocation of these funds will be a Council decision.

Rationale and Impacts

STRUCTURAL BUDGET CHALLANGES

Rising costs within the criminal justice system are driving general fund deficit spending, creating pressure on 2027-2028 budget process. Primary cost drivers are new state mandates, population growth, and inflation. Revenue sources are projected to grow slower than inflation and labor escalation.

IMPACTS OF STATUS QUO REVENUE ENVIRONMENT

Absent new revenue, all county departments will need to absorb expected 2027-2028 cost increases. Service reductions could include furloughs and/or closure days for core services, smaller law enforcement presence, and delays within the civil and criminal court systems.

HOUSEHOLD IMPACTS

Sales tax impacts difficult to estimate, but likely to be in the range of $25-45 annually for a household at the median income.

2027-2028 Spending Priorities

FUND EXISTING OBLIGATIONS ADOPTED IN 2026 - $4.5M

- Rising jail medical and food costs
- Sheriff’s Office Lease

PRIORITIZE REMAINING REVENUE FOR LABOR COSTS THROUGH BUDGET PROCESS - $2.5M

- Continuity of services
- COLAs
- Evaluation of new needs, including public defense

Next Steps

Council discussion and consideration of ordinance

Delivery of budget instructions to departments

Inventory of needs through 2027-2028 budget process

County open house and engagement with the public over budget priorities