

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 2015 E S HB	<b>Title:</b> Public safety funding
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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.								
Department of Revenue	1,500,000	1,500,000	1,500,000	6,000,000	6,000,000	6,000,000	6,500,000	6,500,000	6,500,000
<b>Total \$</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>6,500,000</b>

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		135,500,000		587,900,000		640,200,000
Local Gov. Other	In addition to the estimate above, there are additional indeterminate costs and/or savings. Please see individual fiscal note.					
Local Gov. Total		135,500,000		587,900,000		640,200,000

## 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
Office of State Treasurer	Non-zero but indeterminate cost and/or savings. Please see discussion.											
Department of Revenue	1.8	618,900	618,900	618,900	.6	169,600	169,600	169,600	.4	92,600	92,600	92,600
Criminal Justice Training Commission	3.0	1,541,600	1,541,600	1,541,600	3.0	609,400	609,400	609,400	.0	0	0	0
Criminal Justice Training Commission	In addition to the estimate above,there are additional indeterminate costs and/or savings. Please see individual fiscal note.											
<b>Total \$</b>	<b>4.8</b>	<b>2,160,500</b>	<b>2,160,500</b>	<b>2,160,500</b>	<b>3.6</b>	<b>779,000</b>	<b>779,000</b>	<b>779,000</b>	<b>0.4</b>	<b>92,600</b>	<b>92,600</b>	<b>92,600</b>

## Estimated Capital Budget Expenditures

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
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Criminal Justice Training Commission	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

# Estimated Capital Budget Breakout

<b>Prepared by:</b> Megan Tudor, OFM	<b>Phone:</b> (360) 890-1722	<b>Date Published:</b> Final 3/31/2025
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# Individual State Agency Fiscal Note

<b>Bill Number:</b> 2015 E S HB	<b>Title:</b> Public safety funding	<b>Agency:</b> 090-Office of State Treasurer
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## Part I: Estimates

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No Fiscal Impact

### Estimated Cash Receipts to:

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

### Estimated Operating Expenditures from:

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

### 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: Sydney Jeffrey	Phone: 360-786-7303	Date: 03/12/2025
Agency Preparation: Dan Mason	Phone: (360) 902-8990	Date: 03/12/2025
Agency Approval: Dan Mason	Phone: (360) 902-8990	Date: 03/12/2025
OFM Review: Megan Tudor	Phone: (360) 890-1722	Date: 03/14/2025

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.

ESHB 2015 creates the supplemental criminal justice account, coupled with the general fund as the recipient of the earnings from investments under RCW 43.84.092(4).

Also, this bill requires the office of the state treasurer to distribute funds appropriated to the supplemental criminal justice account to qualified cities and counties. The criminal justice training commission must transmit a list of cities and counties approved for grants to the state treasurer at least four weeks before the end of the quarter.

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.

The fiscal impact related to distributions to qualified cities and counties is indeterminate because it is unknown what amount will be in the enacted biennial budget for the 25-27 biennium.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

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

III. B - Expenditures by Object Or Purpose

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

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.*

# Department of Revenue Fiscal Note

<b>Bill Number:</b> 2015 E S HB	<b>Title:</b> Public safety funding	<b>Agency:</b> 140-Department of Revenue
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## 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	200,000	1,300,000	1,500,000	6,000,000	6,500,000
<b>Total \$</b>	200,000	1,300,000	1,500,000	6,000,000	6,500,000

### Estimated Expenditures from:

	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years	1.7	1.8	1.8	0.6	0.4
<b>Account</b>					
GF-STATE-State 001-1	309,900	309,000	618,900	169,600	92,600
<b>Total \$</b>	309,900	309,000	618,900	169,600	92,600

### 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: Sydney Jeffrey	Phone: (360) 786-7303	Date: 03/12/2025
Agency Preparation: Beth Leech	Phone: (360) 534-1513	Date: 03/16/2025
Agency Approval: Marianne McIntosh	Phone: (360) 534-1505	Date: 03/16/2025
OFM Review: Megan Tudor	Phone: (360) 890-1722	Date: 03/20/2025

Request # 2015-2-1

## 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.*

Note: This fiscal note reflects language in ESHB 2015, 2025 Legislative Session.

#### COMPARISON OF ENGROSSED SUBSTITUTE BILL WITH ORIGINAL BILL:

This engrossed substitute bill changes the date by which cities or counties must levy this new local sales and use tax from June 30, 2027, to December 31, 2027.

It also adds that only qualified cities or counties may impose this new local sales and use tax. A qualified city or county is one in which voters have not repealed by referendum the additional sales and use tax for criminal justice purposes or rejected a ballot proposition to impose the additional sales and use tax for public safety purposes in the previous two calendar years.

#### CURRENT LAW:

Counties and cities can levy local sales and use taxes for public safety purposes. They must have voter approval to impose the taxes. The county can impose a tax rate of up to 0.3%, and cities may be able to impose a rate of up to 0.1% depending on whether the city or county imposes the tax first. If the city imposes the tax first and the combined city and county public safety tax rates exceed 0.3%, then the county must credit all or a portion of the city tax against the county tax, so the combined county and city tax rates do not exceed 0.3%.

Counties and cities must devote one-third of the public safety tax receipts solely to criminal justice purposes, fire protection purposes, or both. The county retains 60% of the county taxes and shares the remainder with the cities in the county on a per capita basis. The city retains 85% of the city taxes and shares 15% with the county. Sales of motor vehicles and motor vehicle leases for the first 36 months of the lease period are exempt from the local tax.

Counties may impose a separate local sales and use taxes for criminal justice purposes without voter approval. The tax rate is 0.1%, and revenues from the tax must be used for criminal justice purposes. This county tax must also be shared with cities located within the county. The county retains 10% of the tax and shares the remainder between the county and city on a per capita basis. For the county, the state treasurer uses the total population in the county's unincorporated areas.

#### PROPOSAL:

This bill allows qualified cities and counties to impose a 0.1% sales and use tax, without voter approval, to fund criminal justice purposes. Qualified cities and counties must levy this new sales and use tax by December 31, 2027.

A qualified city or county is one in which voters have not repealed by referendum the additional sales and use tax for criminal justice purposes or rejected a ballot proposition to impose the additional sales and use tax for public safety purposes in the previous two calendar years.

The bill creates a Supplemental Criminal Justice Account to distribute funds to qualifying cities quarterly during the 2025-27 biennium. Only cities and counties receiving a grant from the Supplemental Criminal Justice Account qualify for funding.

#### EFFECTIVE DATE:

This bill takes effect 90 days after the final adjournment of the session. However, due to the time it will take to program this bill's changes, the Department of Revenue (department) cannot implement the bill until January 1, 2026.

This bill contains a null and void condition. If funding is not provided by June 30, 2025, the bill is null and void.

Request # 2015-2-1

## 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

- The 35 counties that currently levy the local criminal justice sales tax will also levy this new local sales tax.
- The 21 cities that currently levy the local city public safety sales tax will also levy this new local sales tax.
- 20% of these jurisdictions will implement this new local criminal justice sales tax on January 1, 2026, 65% will implement it on January 1, 2027, and 15% will implement it on July 1, 2027.
- The annual growth rate reflects the Economic and Revenue Forecast Council's November 2024 retail sales tax forecast.
- This legislation has no direct state revenue impact on taxes administered by the department, but the department would retain 1% of revenues for administrative costs of collecting the new local tax.
- The 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 revenues for the state and a two-month delay in revenues for local jurisdictions.
- This proposal will be implemented on 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
- Economic and Revenue Forecast Council, November 2024 forecast

### REVENUE ESTIMATES

This bill increases state revenues by an estimated \$200,000 in the five months of impacted collections in fiscal year 2026, and by \$1.3 million in fiscal year 2027.

This bill also increases local revenues by an estimated \$18.0 million in the four months of impacted collections in fiscal year 2026, and by \$117.5 million in fiscal year 2027.

### TOTAL REVENUE IMPACT:

#### State Government (cash basis, \$000):

FY 2026 -	\$ 200
FY 2027 -	\$ 1,300
FY 2028 -	\$ 2,900
FY 2029 -	\$ 3,100
FY 2030 -	\$ 3,200
FY 2031 -	\$ 3,300

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

FY 2026 -	\$ 18,000
FY 2027 -	\$ 117,500
FY 2028 -	\$ 284,900
FY 2029 -	\$ 303,000
FY 2030 -	\$ 314,300
FY 2031 -	\$ 325,900



## 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 incur total costs of \$309,900 in fiscal year 2026. These costs include:

Labor Costs – Time and effort equate to 1.7 FTEs.

- Set up, program, and test computer system changes.
  - 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.
- Respond to data requests and questions, compile statistics, and manage data.
- System testing, and update scanning program.
- Meet with tribes to discuss local sales tax changes.

Object Costs - \$75,100.

- Computer system changes, including contract programming.
- Travel expenses for meetings with compacting tribes.

### SECOND YEAR COSTS:

The department will incur total costs of \$309,000 in fiscal year 2027. These costs include:

Labor Costs – Time and effort equate to 1.8 FTEs.

- Continued programming and testing computer system changes.
  - 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.
- Continued computer system testing, monitoring, and maintenance.
- Respond to data requests and questions, compile statistics, and manage data.

Object Costs - \$84,000.

- Computer system changes, including contract programming.

### ONGOING COSTS:

Ongoing costs for the 2027-29 biennium equal \$169,600 and include similar activities described in the second-year costs. Time and effort equate to 0.6 FTE per year.

## Part III: Expenditure Detail

### III. A - Expenditures by Object Or Purpose

	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years	1.7	1.8	1.8	0.6	0.4
A-Salaries and Wages	148,900	142,900	291,800	90,300	58,800
B-Employee Benefits	53,600	51,500	105,100	32,500	21,200
C-Professional Service Contracts	65,300	84,000	149,300	28,000	
E-Goods and Other Services	25,500	25,900	51,400	16,500	11,000
G-Travel	9,800		9,800		
J-Capital Outlays	6,800	4,700	11,500	2,300	1,600
<b>Total \$</b>	<b>\$309,900</b>	<b>\$309,000</b>	<b>\$618,900</b>	<b>\$169,600</b>	<b>\$92,600</b>

**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
EXCISE TAX EX 2	59,844	0.2	0.5	0.4	0.2	0.1
EXCISE TAX EX 3	66,012	0.2	0.3	0.3	0.2	0.1
EXCISE TAX EX 4	72,924	0.1	0.1	0.1	0.1	0.1
IT B A-JOURNEY	94,728	0.4	0.6	0.5	0.2	0.1
IT QA-SR/SPEC	104,412	0.1		0.1		
IT SYS ADM-JOURNEY	99,444	0.3	0.2	0.3		
MGMT ANALYST4	78,468	0.1		0.1		
TAX POLICY SP 3	91,068	0.1	0.1	0.1		
TAX POLICY SP 4	98,040	0.1		0.1		
WMS BAND 3	115,352	0.1		0.1		
<b>Total FTEs</b>		<b>1.7</b>	<b>1.8</b>	<b>1.8</b>	<b>0.6</b>	<b>0.4</b>

### 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

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 2015 E S HB	<b>Title:</b> Public safety funding	<b>Agency:</b> 227-Criminal Justice Training Commission
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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	3.0	3.0	3.0	3.0	0.0
<b>Account</b>					
General Fund-State 001-1	783,300	758,300	1,541,600	609,400	0
<b>Total \$</b>	783,300	758,300	1,541,600	609,400	0

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

### 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: Sydney Jeffrey	Phone: 360-786-7303	Date: 03/12/2025
Agency Preparation: Francesca Heard	Phone: 206-610-8870	Date: 03/17/2025
Agency Approval: Francesca Heard	Phone: 206-610-8870	Date: 03/17/2025
OFM Review: Danya Clevenger	Phone: (360) 688-6413	Date: 03/20/2025

## 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.*

AN ACT Relating to improving public safety funding by providing resources to local governments and state and local criminal justice agencies, and authorizing a local option tax; adding new sections to chapter 82.14 RCW; and adding a new section to chapter 43.101 RCW.

NEW SECTION. Sec. 1. A new section is added to chapter 82.14 RCW to read as follows:

(3) For the purposes of this section, "qualified city or county" means a city or county that imposes the tax in section 3 of this act and is approved for a grant in section 2 of this act. The criminal justice training commission must transmit a list of cities and

counties approved for grants to the state treasurer at least four weeks before the end of a quarter.

NEW SECTION. Sec. 2. A new section is added to chapter 43.101 RCW to read as follows: (1) Subject to the availability of amounts appropriated for this specific purpose, the commission shall develop and implement a local law enforcement grant program for the purpose of providing direct support to local and tribal law enforcement agencies in hiring, retaining, and training law enforcement officers to increase community policing and public safety. Under this section, the commission shall: (a) Establish procedures and policies for submitting the grant applications and publish them on the commission's website; (b) Publish the criteria for evaluating and selecting grant recipients described in subsection (2) of this section on the commission's website; (c) Create a grant application form that local and tribal law enforcement agencies must use to apply for grant funding; and (d) Require reports from grant recipients that must include, but is not limited to, how the funding impacts retention rates and improved vacancy rates, and the percent of officer compliance with the commission's 40-hour crisis intervention team training and trauma-informed training approved by the commission.

(2) The grants under the local law enforcement grant program must be awarded to local and tribal law enforcement agencies based on their submittals to the commission. To qualify for a grant pursuant to this section, a law enforcement agency must have:

(a) Issued and implemented policies and practices consistent with RCW 43.17.425 and 10.93.160, and the office of the attorney general's keep Washington working act guide, model policies, and training recommendations for state and local law enforcement agencies; (b) Participated in commission training as required by RCW 43.101.455 and 36.28A.445; (c) Issued and implemented procedures and policies regarding use of force and de-escalation tactics consistent with RCW 10.120.030 and

the office of the attorney general's model policies, and all other commission and attorney general model policies for law enforcement including, but not limited to, duty to intervene and canine; (d) Implemented use of force data collection and reporting consistent with chapters 10.118 and 10.120 RCW; (e) Issued and implemented policies and practices consistent with chapters 7.105, 9.41, and 10.99 RCW and the commission model policies and training addressing firearm relinquishment pursuant to court orders and domestic violence 911 response; (f) A 25 percent officer compliance rate with the commission's 40-hour crisis intervention team training; (g) A 100 percent officer compliance rate for those officers required to complete trauma-informed, gender-based violence interviewing, investigation, response, and case review training developed or approved by the commission pursuant to RCW 43.101.272, 43.101.278, and 43.101.428, and if requested by the commission, participated in agency case reviews

### 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.*

This bill has no cash receipt impact.

### 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.

One grant manager FTE, one Administrative Assistant 3 FTE and one Fiscal Analyst 1 FTE will be needed to administer this new program.

Estimated expenses are:

Grant Manager

Salary = \$96,000

Benefits = \$33,000

Administrative Assistant 3

Salary = \$55,000

Benefits = \$19,000

Fiscal Analyst 1

Salary= \$55,000

Benefits= \$19,000

Goods and other services-Administrative Indirect rate 10%

One time equipment/furniture expense = \$25,000

The Criminal Justice Training Commission may need to increase the number of classes offered at each academy site but the fiscal impact is unknown at this time. As a frame of reference, the Basic Law Enforcement Academy class cost is approximately \$351,240 per class. (75%)

For law enforcement agencies to meet the 25% officer compliance rate with the Criminal Justice Training Commission's 40-hour crisis intervention team training, the Criminal Justice Training Commission would need to train an additional 598 officers. To meet this demand, we would need to conduct an additional 20 classes state-wide over 2 years. This would result in an additional 10 classes per year. Instructional costs, logistic support, and administrative costs are about \$15,000 per class. We presently cover backfill/overtime costs for agencies and that is requested about 30% of the time. That adds \$25,600 per class for a total of \$40,600 per class.

14 classes -\$210,000 (14 X \$15,000)

6 classes with backfill/overtime costs \$243,600 (6 X \$40,600)

Fiscal impacts for FY2027 and beyond are indeterminate as they depend on the number of local agencies participating and future appropriations made by the legislature.

This bill requires CJTC to establish policies for applications, establish and publish on the CJTC website the criteria for evaluating and selecting grant recipients, create a grant application form that local and tribal LEAs must use to apply for grant funding, and report requirements. We anticipate having these requirements completed by October 1, 2025.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2026	FY 2027	2025-27	2027-29	2029-31
001-1	General Fund	State	783,300	758,300	1,541,600	609,400	0
Total \$			783,300	758,300	1,541,600	609,400	0

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	3.0	3.0	3.0	3.0	
A-Salaries and Wages	206,000	206,000	412,000	412,000	
B-Employee Benefits	71,000	71,000	142,000	142,000	
C-Professional Service Contracts	300,000	300,000	600,000		
E-Goods and Other Services	52,700	27,700	80,400	55,400	
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements	153,600	153,600	307,200		
9-					
<b>Total \$</b>	<b>783,300</b>	<b>758,300</b>	<b>1,541,600</b>	<b>609,400</b>	<b>0</b>

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
Administrative Assistant 3	55,000	1.0	1.0	1.0	1.0	
Fiscal Analyst 1	55,000	1.0	1.0	1.0	1.0	
Grant Manager	96,000	1.0	1.0	1.0	1.0	
<b>Total FTEs</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>

### 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.*

# LOCAL GOVERNMENT FISCAL NOTE

Revised

Department of Commerce

<b>Bill Number:</b> 2015 E S HB	<b>Title:</b> Public safety funding
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## Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

### Legislation Impacts:

- ☒ Cities: Increased revenue
- ☒ Counties: Increased revenue
- ☐ Special Districts:
- ☐ 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: Exact distributions to counties and cities

### Estimated revenue impacts to:

Jurisdiction	FY 2026	FY 2027	2025-27	2027-29	2029-31
City	12,060,000	78,725,000	90,785,000	393,893,000	428,934,000
County	5,940,000	38,775,000	44,715,000	194,007,000	211,266,000
<b>TOTAL \$</b>	18,000,000	117,500,000	135,500,000	587,900,000	640,200,000
<b>GRAND TOTAL \$</b>	1,363,600,000				

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

### Estimated expenditure impacts to:

None

## Part III: Preparation and Approval

Fiscal Note Analyst: Angie Hong	Phone: 360-725-5041	Date: 03/31/2025
Leg. Committee Contact: Sydney Jeffrey	Phone: 360-786-7303	Date: 03/12/2025
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 03/31/2025
OFM Review: Megan Tudor	Phone: (360) 890-1722	Date: 03/31/2025

## Part IV: Analysis

### A. SUMMARY OF BILL

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

#### CHANGES FROM PREVIOUS BILL VERSION

This engrossed substitute bill:

- alters the formula for distribution to qualified cities and counties from "divided by eight" to "divided by six"
- provides definition for qualified cities or counties. A qualified city or county is one in which voters have not repealed by referendum the additional sales and use tax for criminal justice purposes or rejected a ballot proposition to impose the additional sales and use tax for public safety purposes in the previous two calendar years.

#### SUMMARY OF CURRENT BILL VERSION

Section 1 creates a new state account titled “Supplemental Criminal Justice Account” and describes the formula that the state must follow when distributing to qualified cities and counties amounts from this account. The formula includes:

- a) The amount appropriated into the account in the biennial budget for the 2025-2027 fiscal biennium divided by six
- b) The quotient in (a) divided by the total population of all qualified cities and counties for the quarter combined, and
- c) The per person amount calculated in (b) by the population of each qualified city or county.

Qualified cities and counties must be approved for a grant, as described in section 2.

Section 2 creates a new state managed local law enforcement grant program for providing direct support to local and tribal law enforcement agencies (in hiring, retaining, and training law enforcement officers to increase community policing and public safety). This section describes the grant program requirements, reporting requirements of grantees, qualifications of grantees, and allowable uses of grant funds.

Section 3 allows a city or county (by December 31, 2027), to impose a 0.1 percent sales and use tax for supplemental criminal justice purposes. A qualified city or county is a city or county where the voters have not repealed by referendum a tax imposed pursuant to RCW 82.14.340 or rejected a ballot proposition to impose a tax pursuant to RCW 82.14.450 in the previous two calendar years.

Section 4 states that if specific funding for the purposes of this act, referencing this act by bill or chapter number, is not provided by June 30, 2025, in the omnibus appropriations act, this act is null and void.

### 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.*

#### CHANGES FROM PREVIOUS BILL VERSION

This engrossed substitute bill does not alter the previous analysis of expenditure impact.

#### SUMMARY OF CURRENT BILL'S EXPENDITURE IMPACT

This bill will not impact local expenditures.

### 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.*

#### CHANGES FROM PREVIOUS BILL VERSION

This engrossed substitute bill's alteration to the distribution formula will result in decreases to the previous bill version's revenue figures.

#### SUMMARY OF CURRENT BILL'S REVENUE IMPACT

The Washington State Dept. of Revenue (DOR) assumes 35 counties (that currently levy the local criminal justice sales



tax), and 21 cities (that currently levy the local city public safety sales tax) will levy this new local sales tax.

According to the DOR, this engrossed substitute bill increases local revenues by an estimated \$18.0 million in the four months of impacted collections in fiscal year 2026, and by \$117,500,000 in fiscal year 2027, the first full year of impacted collections.

#### LOCAL GOVERNMENT (DOR #s)

FY 2026 -	\$ 18,000,000
FY 2027 -	\$ 117,500,000
FY 2028 -	\$ 284,900,000
FY 2029 -	\$ 303,000,000
FY 2030 -	\$ 314,300,000
FY 2031 -	\$ 325,900,000

It is unknown how the distribution formula described in section 1 of this legislation will impact the revenue of cities and counties that impose this sales and use tax for supplemental criminal justice purposes. The formula takes into account appropriated amounts and population counts. However, for illustrative purposes, a 2/3rds – city, 1/3rds – county distribution is assumed.

Tribal nations are also eligible to receive these revenue distributions. It is unknown what proportion of the whole will be distributed to Tribes. The figures below do not account for Tribal distributions.

Often times, state-managed grant programs set aside a portion of revenue totals from accounts to cover administrative expenses (often this amount is somewhere between 1-5%). This bill does not mention this. However, it is possible that a percentage of the total revenues collected will be withheld for the purpose of covering administrative expenses. Because this is not mentioned in the bill, the figures below do not account for an administrative deduction.

#### COUNTIES

FY 2026 -	\$ 18,000,000 X 0.33 = \$ 5,940,000
FY 2027 -	\$ 117,500,000 X 0.33 = \$ 38,775,000
FY 2028 -	\$ 284,900,000 X 0.33 = \$ 94,017,000
FY 2029 -	\$ 303,000,000 X 0.33 = \$ 99,990,000
FY 2030 -	\$ 314,300,000 X 0.33 = \$ 103,719,000
FY 2031 -	\$ 325,900,000 X 0.33 = \$ 107,547,000

#### CITIES

FY 2026 -	\$ 18,000,000 X 0.67 = \$ 12,060,000
FY 2027 -	\$ 117,500,000 X 0.67 = \$ 78,725,000
FY 2028 -	\$ 284,900,000 X 0.67 = \$ 190,883,000
FY 2029 -	\$ 303,000,000 X 0.67 = \$ 203,010,000
FY 2030 -	\$ 314,300,000 X 0.67 = \$ 210,581,000
FY 2031 -	\$ 325,900,000 X 0.67 = \$ 218,353,000

#### SOURCES

Washington State Dept. of Revenue