CITY OF KIRKLAND
CITY MANAGER'S OFFICE
123 Fifth Avenue, Kirkland, WA 98033
425-587-3000

MEMORANDUM

To: Kurt Triplett, City Manager

From: Tracey Dunlap, Deputy City Manager of Operations
Michael Olson, Director of Finance and Administration
Kevin Pelstring, Financial Planning Manager
Juliana da Cruz, Sr. Management Analyst

Date: November 3, 2026

Subject: **Community Safety Initiative 2.0 Discussion**

RECOMMENDATION:

Staff recommends that the City Council reviews the public safety funding grant and potential revenue option created by ESHB 2015, the 0.1% public safety enhancement sales and use tax, and the "Community Safety Initiative 2.0" (CSI 2.0) supplemental budget option to stabilize and enhance funding for 2029-2030 public safety and human services programs. Staff seeks Council direction on whether to authorize the tax as part of the 2027-2028 budget.

EXECUTIVE SUMMARY:

- This memo describes funding tools and an operating budget supplemental "CSI 2.0" option to stabilize and enhance funding for 2029-2030 public safety programs.
- The 2027–2028 Preliminary Budget is balanced without revenue from the proposed 0.1% sales tax or the ESHB 2015 grant.
- In 2025, the Washington State Legislature passed ESHB 2015, a statewide public safety funding law that establishes two new funding sources: a new 0.1% sales and use tax option and a $100 million grant program available to local law enforcement agencies.
- Kirkland received a grant award of $1,175,255.50 to strengthen public safety through investments in patrol staffing, officer wellness, and re-entry coordination. The grant funding requires a local cash match for the law enforcement officer positions.
- If the sales tax is not authorized, funding to sustain the grant funded positions would need to be identified or the positions and programs would sunset in 2029-2030.
- The City is eligible to authorize the sales and use tax. To take councilmanic action, Council must authorize the sales and use tax no later than June 30, 2028.
- Staff estimates that the sales and use tax would generate $4.2 million per full year in 2027-2028 and $4.5 million per full year in 2029-2030.
- The public safety enhancement sales tax would provide an ongoing revenue source to sustain one-time funding priorities in future budgets such as human services grants, plan for criminal justice cost growth, and enhance key community safety initiatives.
- Staff seeks Council direction on authorizing the sales tax with the 2027-2028 budget.

BACKGROUND:

In 2025, the Legislature passed ESHB 2015, establishing two new funding sources for public safety:

1) A $100 million grant program for hiring, retaining, and training new police officers and co-responders
2) A 0.1% sales and use tax option for broad public safety and criminal justice needs

The 2027-2028 HB 2015 Supplemental Budget (Community Safety Initiative 2.0) Issue Paper,[1] provided in Attachment 1, outlines the process, potential allocations, and impacts of the optional public safety enhancement sales tax and grant authorized by ESHB 2015.

Since the Issue Paper was published, the City received an ESHB 2015 grant award of $1,175,255.50 to strengthen public safety through investments in patrol staffing, officer wellness, and re-entry coordination.

Neither the ESHB 2015 grant revenue nor ESHB 2015 sales tax revenue has been incorporated into the 2027-2028 Preliminary Budget presented to Council in the preliminary budget document or at the October 29 Council Budget Retreat. General Fund forecast Scenario C included in the City Manager's budget message[2] modeled sales tax revenue beginning in 2029—after the 2027-2028 biennium—to illustrate the impact of the Community Safety Initiative 2.0 (CSI 2.0) on the long-term structural deficit.

DISCUSSION/ANALYSIS:

At the October 29, 2026 Council Budget Retreat, the Council received a preview presentation of the potential funding options under the Community Safety Initiative 2.0. Council requested information and clarifications that are detailed below.

Process Clarifications

- *Must Council adopt the 0.1% sales tax to adopt the 2027-2028 Budget as currently presented?*
    - No. The 2027-2028 Preliminary Budget assumes no revenue from the potential 0.1% sales tax. The 2027-2028 Preliminary Budget is balanced without assuming revenue from the 0.1% sales tax.

- *If Council chooses to authorize the 0.1% sales tax such that it is effective prior to June 30, 2028, there will be tax revenue in 2027 and/or 2028. Must Council allocate that revenue now?*
    - No. The Council could allocate that revenue later as part of a mid-biennium budget adjustment or a separate process. The Council *may* choose to allocate the revenue now as part of the 2027-2028 budget process by directing an amendment to the budget for adoption at the December 8, 2026 Council meeting.

[1] https://www.kirklandwa.gov/files/sharedassets/public/v/1/finance-and-administration/budget-documents/27-28-budget/city-of-kirkland-2027-2028-issue-papers.pdf
[2] Page 41 in the 2027-2028 Preliminary Budget Document: https://www.kirklandwa.gov/files/sharedassets/public/v/1/finance-and-administration/budget-documents/27-28-budget/city-of-kirkland-2027-2028-preliminary-budget.pdf#page=41

- *What question is Council being asked to consider with regard to the 0.1% sales tax?*
    - Council is asked to first to decide whether to authorize the 0.1% sales tax.
    - If Council chooses to authorize the tax, the next question is when to implement it. Adopting the sales tax as part of the 2027-2027 budget provides the Council with the most revenue and therefore expenditure flexibility over the next four years.
    - If Council adopts the sales tax as part of the budget, Council will next need to determine the use of any revenue that might be received in 2027-2028. That decision could be made later in 2027 as part of the mid-biennial budget update.
    - Council may also choose to postpone a decision on the authorization of the 0.1% sales tax. Postponing a decision on the potential 0.1% sales tax would separate the sales tax deliberation from the 2027-2028 budget discussions.

- *If the deadline for councilmanic authorization of the sales tax is June 30, 2028, why is Council being asked to consider this sales tax now?*
    - Council authorization of the sales tax has implications for the 2027-2028 budget. The statute, codified at RCW 82.14.345, creates some uncertainty in the implementation timeline for this sales tax. The law requires that the Council must adopt a resolution or ordinance authorizing the sales tax by June 30, 2028. There is an inherent lag between Council authorization and the effective tax date, and the statute does not clearly stipulate a deadline by which the tax must become effective. Staff inquired with the Department of Revenue to clarify if delaying implementation beyond June 30, 2028, is allowable. Because the language of the statute is unclear, the Department of Revenue must request a formal ruling on this matter, which may take 6 months or more.
    - To minimize risk of not receiving the funds for 2029-2030, if Council chooses to authorize the public safety enhancement sales tax, staff recommend that Council authorize the tax no later than January 4, 2028 to ensure that the tax is implemented on April 1, 2028 (in advance of June 30, 2028). Authorizing the sales tax on or prior to January 4, 2028, also generates revenue in 2027-2028. Therefore, staff are presenting the sales tax option for Council consideration now. Figure 1 below shows estimated sales tax revenue on different Council authorization timelines, reflecting DOR notification timing and a two-month lag in when taxes are first paid to when revenues are received by the City

Figure 1 - Potential Revenue by Public Safety Enhancement Sales Tax Authorization Date

Council authorization of tax	Notification to DOR	75-day period ends	Tax Effective Date	Potential tax receipts			
				2027	2028	2029	2030
1/5/2027	1/6/2027	3/22/2027	4/1/2027	$2,450,000	$4,200,000	$4,500,000	$4,500,000
4/6/2027	4/7/2027	6/21/2027	7/1/2027	$1,400,000	$4,200,000	$4,500,000	$4,500,000
10/5/2027	10/6/2027	12/20/2027	1/1/2028	$-	$3,500,000	$4,500,000	$4,500,000
1/4/2028	1/5/2028	3/20/2028	4/1/2028	$-	$2,450,000	$4,500,000	$4,500,000
4/4/2028 [3]	4/5/2028	6/19/2028	7/1/2028	$-	$1,400,000	$4,500,000	$4,500,000
6/30/2028 [4]	7/1/2028	9/14/2028	1/1/2029	$-	$-	$3,750,000	$4,500,000

- *Can the Council authorize the sales tax but set a delayed effective date in the ordinance?*
    - Perhaps, but there is potential risk of a challenge to the tax or of not receiving the tax if it is beyond the June 30, 2028 deadline. The Department of Revenue noted that tax delays are relatively common practice, but given the uncertainty noted above, a formal ruling is needed before the Department of Revenue will advise on this question. Staff recommend obtaining the Department of Revenue's written advice before pursuing a delayed effective date.

0.1% Sales Tax Information

- *What new services would this 0.1% sales tax fund?*
    - The allocation of this revenue is mostly at Council's discretion to fund criminal justice purposes, broadly defined as "activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice and behavioral health system occurs." This includes:
        - Domestic violence services, including community and legal advocates
        - Public defense
        - Staff believes prosecution services also fall under the broad definition
        - Diversion programs
        - Reentry work for inmates
        - Reducing homelessness or improving behavioral health
        - Community placements for juvenile offenders
        - Community outreach, alternative response, mental health crisis response

[3] This implementation timeline may not be allowed, depending on the Department of Revenue's formal ruling on the interpretation of the RCW.
[4] This implementation timeline may not be allowed, depending on the Department of Revenue's formal ruling on the interpretation of the RCW.

Figure 2 - Potential Funding Uses for Public Safety Enhancement Sales Tax in 2029-2030

Expenses	2029	2030	2029-30 Total
Homelessness & Human Services - Totals	**$1,434,711**	**$1,445,010**	**$2,879,720**
KCSARC / Sexual Assault Resource	$50,000	$50,000	$100,000
Human Services Ongoing Increment	$1,000,000	$1,000,000	$2,000,000
Homelessness Response	$127,234	$127,234	$254,467
Pooled Human Services Office Specialist (0.5 LTE)	$67,143	$69,829	$136,973
PCS Sr. Management Analyst	$190,334	$197,947	$388,280
Criminal Justice System - Totals	**$1,238,334**	**$1,308,373**	**$2,546,707**
Jail Navigation Coordinator	$159,114	$165,478	$324,592
Community Court Contingency	$170,460	$177,279	$347,739
RCR Crisis Responder I	$177,244	$184,333	$361,577
Primary Public Defender Set Aside	$109,600	$147,400	$257,000
Conflict Public Defender Set Aside	$200,000	$200,000	$400,000
Prosecutor Set Aside	$71,916	$83,883	$155,799
Jail Medical Service Set Aside	$350,000	$350,000	$700,000
Policing- Totals	**$1,279,713**	**$1,136,834**	**$2,416,548**
Continue 6 Patrol Officers Salary & Benefits	$1,079,713	$1,136,834	$2,216,548
Police Strategic Plan	$200,000	$-	$200,000
Expense Totals	**$3,952,758**	**$3,890,217**	**$7,842,975**

Public Safety Enhancement Tax Allocations	2029	2030	2029-2030 Total
Anticipated Funding Receipts	$4,500,000	$4,500,000	$9,000,000
Potential Full Year Expenses	$3,952,758	$3,890,217	$7,842,975
Funding Left to Allocate	$547,242	$609,783	$1,157,025

- Additionally, the new revenues received by the public safety enhancement sales tax provide ongoing funding that could free up general fund balance for other one-time needs in 2027, 2028, and beyond. The freed up general fund balance is not restricted to the uses outlined above.

Figure 3 - General Fund Dollars Freed by Public Safety Enhancement Sales Tax 2027-2028

Tax Effective Date	2027			2028		
	Potential tax receipts	General Fund Freed Up	Sales Tax $ Left to Spend	Potential tax receipts	General Fund Freed Up	Sales Tax $ Left to Spend
4/1/2027	$2,450,000	$1,350,355	$1,099,646	$4,200,000	$1,684,758	$2,515,243
7/1/2027	$1,400,000	$1,350,355	$49,646	$4,200,000	$1,684,758	$2,515,243
1/1/2028	$-	$-	$-	$3,500,000	$1,684,758	$1,815,243
4/1/2028	$-	$-	$-	$2,450,000	$1,684,758	$765,243
7/1/2028 [5]	$-	$-	$-	$1,400,000	$1,400,000	$-

[5] This implementation timeline may not be allowed, depending on the Department of Revenue's formal ruling on the interpretation of the law.

- *What types of purchases would the sales tax apply to?*
    - Sales tax applies to most retail sales of tangible personal property. Services (like haircuts or medical bills) are not "personal property," and many services are not subject to sales tax in Washington state.[6]
    - Per RCW 82.08.0293, sales tax does not apply to the sales of food and food ingredients, with some conditions and exceptions. Therefore, most groceries are not subject to sales tax.
    - However, some food-related items are subject to sales tax, such as: restaurant meals, alcohol, soft drinks, bottled water, and dietary supplements. Other prepared foods like prepackaged sandwiches or deli food may or may not be taxed depending on whether the customer is customarily handed utensils and what percentage of the seller's food sales are prepared (>75%).
    - Per RCW 82.08.0281, sales tax does not apply to prescription drugs.

- *What is the impact of the 0.1% increase on a Kirkland consumer?*
    - For $100 of eligible purchases, consumers would pay an additional 10 cents.
    - The current total tax rate (including state, county, special district, and local sales tax) in Kirkland is 10.40%. However, King County recently authorized two sales tax increases that will raise the total sales tax rate in Kirkland to 10.51%, with collection to begin January 2027:
        - 0.10% sales and use tax via its Transportation Benefit District to fund King County road maintenance, of which 12.5% of proceeds will be shared with cities.
        - 0.01% sales and use tax for youth and family services (authorized by ESHB 2442).
    - Authorization of the 0.1% sales tax would bring Kirkland's total sales tax rate to 10.61%. For $100 of eligible purchases, consumers would pay a total of $10.61.

[6] Some services are subject to sales tax. For a full list, please review the DOR website: https://dor.wa.gov/taxes-rates/retail-sales-tax/services-subject-sales-tax

Figure 4 – Potential Sales Tax Breakdown with ESHB 2015

Jurisdiction	Rate (%)
State of Washington	6.500
King County	
Metro Transit	0.900
Criminal Justice	0.100
Mental Health	0.100
Housing & Related Services	0.100
Cultural Access Program	0.100
Transportation Benefit District	0.100
Local Law Enforcement Program (ESHB 2015)	0.100
Children and Family Services (ESHB 2442)	0.010
City of Kirkland	
City Portion*	0.850
County Portion	0.165
Public Safety*	0.085
Potential Community Safety Initiative 2.0 (ESHB 2015)	*0.100*
Regional Transit Authority	1.400
Total General Sales Tax Rate	**10.610**
Net Additional Auto Sales/Lease Rate	0.400
Total Auto Sales/Lease Rate	**11.010**

* Both the City general sales tax portion (1.0) and Police Proposition 1 (0.1) sales tax portions remit 15% to King County for administrative costs as required by state law. The figures in the table show the portions received by the City net of those costs.

- Based on tax data and research from the Institute of Taxation and Economic Policy (ITEP)[7] and US Census Bureau[8] median household income data, staff estimates the impact of the additional 0.1% sales tax would be approximately $21 to $43 annually to the median household in Kirkland. This is a very rough estimate to demonstrate the order of magnitude impact of direct sales taxes paid by consumers, but actual expenses vary significantly by household.

NEXT STEPS:

Staff is seeking Council direction on whether to authorize the sales tax as part of the 2027-2028 budget. If authorized, staff will bring an enacting ordinance to the December 8, 2028 Council meeting. If not, staff will be seeking feedback on next steps for evaluating the sales tax authority and potential expenditures in 2027.

ATTACHMENTS:

Attachment 1 – 2027-2028 HB 2015 Supplemental Budget (Community Safety Initiative 2.0) Issue Paper
Attachment 2 – Jurisdictions that have Applied for the Grant or Sales Tax Under ESHB 2015

[7] https://itep.org/whopays/washington-who-pays-7th-edition/
[8] https://www.census.gov/quickfacts/fact/table/kirklandcitywashington/PST045224

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MEMORANDUM

To: Kurt Triplett, City Manager

From: Tracey Dunlap, Deputy City Manager of Operations
Juliana da Cruz, Senior Management Analyst

Date: October 9, 2026

Subject: **2027-2028 HB 2015 Supplemental Budget (Community Safety Initiative 2.0) Issue Paper**

RECOMMENDATION:

Staff recommend that the City Council review the public safety funding grants and potential revenue option created by ESHB 2015, the 0.1% public safety enhancement sales and use tax and consider an optional "Community Safety Initiative 2.0" budget scenario to stabilize and enhance funding for 2029-2030 public safety and human services programs.

This is presented as a budget option called the "Community Safety Initiative 2.0" that builds on the community safety enhancements implemented through the Police Proposition 1 approved by Kirkland voters in 2018. Proposition 1 enacted a 0.1% sales tax increase. Since 2019, the proposition allowed the City to make several public safety and community services enhancements including: a new proactive police unit, a Neighborhood Resource Officer/Mental Health Professional partnership, expansion of what is now called the Community Resource Officer program, contributions to behavioral health crisis response, and significant investments in human services.

Council authorization of the Community Safety Initiative 2.0 is not assumed in the City Manager-proposed 2027-2028 budget. Some of the positions and programs outlined in this optional budget scenario are in the City Manager-proposed 2027-2028 budget but with alternate funding sources. The City Council does not need to adopt the sales tax for the 2027-2028 budget, but it does provide options for sustaining community safety and human services funding for the 2029-2030 budget.

EXECUTIVE SUMMARY:

- This issue paper describes funding tools and an optional budget scenario to stabilize and enhance funding for 2029-2030 public safety programs.
- In 2025, the Legislature passed ESHB 2015, a statewide public safety funding law that establishes two new funding sources: a new 0.1% sales and use tax option and a $100 million grant program available to local law enforcement agencies.

- Kirkland requested grant funding for $1,215,014 to strengthen public safety through investments in patrol staffing, officer wellness, and re-entry coordination. The grant funding requires a local cash match for the law enforcement officer positions.
- The City is eligible to authorize the sales and use tax. To take councilmanic action, Council must authorize the sales and use tax no later than June 30, 2028.
- Staff estimate that the sales and use tax would generate $4.2 million per full year in 2027-2028 and $4.5 million per full year in 2029-2030.
- The public safety enhancement sales tax would provide an ongoing revenue source that would help sustain one-time funding priorities in future budgets, plan for criminal justice cost growth, and enhance key community safety initiatives.

BACKGROUND:

In 2025, the Legislature passed ESHB 2015, establishing two new funding sources for public safety:

1) A $100 million grant program for hiring, retaining, and training new police officers and co-responders
2) A 0.1% sales and use tax option for broad public safety and criminal justice needs

$100 Million Grant Program for Law Enforcement Agencies

ESHB 2015 established a $100 million statewide grant program, administered by the Washington State Criminal Justice Training Commission (CJTC), to support local and tribal law enforcement agencies in hiring, retaining, and training personnel. Funding is available through June 30, 2028, subject to reappropriation.

Funding from the grant program may be used to:

- Hire new entry-level law enforcement officers from the community in which the officer will work
- Recruit, fund, and retain co-responders including county corrections officers, peer counselors, and behavioral health personnel
- Cover required training, including crisis intervention and trauma-informed practices
- Support community outreach and broader public safety response efforts

The first priority for grant funding is for cities and counties planning to start a co-response or community law enforcement program. Second priority is for agencies with existing co-response programs. Lastly, all other eligible agencies are considered.

Eligibility Requirements

To be eligible for the grant funding or the sales tax, the agency's jurisdiction must levy or receive *one of three* available public safety or criminal justice sales taxes:

1. RCW 82.14.340 Criminal Justice Sales Tax
    a. County tax of 0.1% for criminal justice purposes
    b. Counties receive 10%
    c. Remaining 90% of revenue is shared between cities on a per capita basis
2. RCW 82.14.450 Public Safety Sales Tax
    a. City or County tax of 0.1% for cities or 0.3% for counties (up to 0.3% total)
    b. 1/3 of use is for criminal justice or fire protection; 2/3 is unrestricted
    c. If city-imposed, 85% of the revenue is reserved for the City, 15% is county split
    d. If county-imposed, 60% is reserved for the county, 40% is divided to its cities, per capita

3. RCW 82.14.345 (ESHB 2015): Public Safety Enhancement Sales Tax
    a. City and/or county each 0.1% for criminal justice purposes
    b. No sharing requirement between cities and counties

Kirkland meets this requirement, as voters approved a Public Safety Sales Tax pursuant to RCW 82.14.450 on the November 2018 General Election Ballot.

In addition, eligibility involves law enforcement agency training and policy requirements. At the February 27, 2026 City Council Retreat[1], Kirkland Police Department (KPD) provided an update on the department's ability to meet the established requirements as outlined in the application materials for the sales tax and the grant program. Since this meeting, KPD completed the remaining work to qualify and applied for the grant on August 4, 2026. The City is awaiting the outcome of the grant application. Grant awards are expected to be announced in October 2026.

Kirkland Grant Application
The City of Kirkland requested grant funding for $1,215,014 to strengthen public safety through a comprehensive investment in staffing, reentry services, and officer wellness. The grant application proposes funding to:

- Hire six new entry-level law enforcement officers
    - These positions were previously approved as unfunded vacant overhire FTEs, filled when funding is available due to vacancies to reduce the timeline to deploy replacement staffing. This practice is explained in more detail below.
- Continue the one Jail Navigator position following the full utilization of funding of the Bureau of Justice Assistance Comprehensive Opioid, Stimulant, and Substance Use Site-based Program (COSSUP) grant, which will be expended by mid-2027
- Deploy a one-time Sigma Tactical Wellness screening for all 114 commissioned officers

While the City applied for grant funding for $1,215,014, the estimates for the services have been refined based on budget figures since the application was submitted. The new figure for anticipated reimbursement is $1,054,829 and that figure is used in the discussion that follows. A grant award would strengthen law enforcement capacity, improve community safety, support behavioral health and reentry services, and promote officer wellness. The six new entry-level law enforcement officers would help ensure an adequate pool of patrol officers. Specialty police positions including Pro-Act (proactive unit focused on illegal drugs, car prowls, burglaries, and other crimes), the Neighborhood Resource Officers, and the Community Resource Officers recruit from the patrol officer pool. Maintaining full staffing in patrol is KPD's priority for service. If patrol is understaffed, the specialty positions are difficult to fill. By hiring six new funded entry-level patrol officers, the City can ensure consistent staffing in specialty positions.

The grant requires a local cash match of 25% for the law enforcement officers funded by the grant, with a maximum state contribution of $750,000 for hiring new law enforcement officers through the grant term ending June 30, 2028. Accepting the grant will have cost impacts on the 2027-2028 budget. Note that receipt of the grant is not assumed in the preliminary 2027-2028 budget, as discussed further below.

[1] https://www.kirklandwa.gov/files/sharedassets/public/v/1/city-council/agenda-documents/2026/february-27-2026-retreat/5b_engrossed-substitute-house-bill-eshb-2015.pdf

Kirkland Police would request similar overhire authorization if the department receives the HB 2015 grant and the positions are funded in the Community Safety Initiative 2.0 in 2029-2030. The overhire authorization is discussed in further detail below.

Figure 1A - HB2015 Grant-Proposed Services 2027-2028: Policing

Expenses	2027	2028	2027-28
6 Patrol Officers Salary & Benefits	$ 967,158	$ 1,069,842	$ 2,037,000
Basic Law Enforcement Academy for 6 new officers	$ 49,251	$ -	$ 49,251
Hiring and background costs for 6 new officers	$ 13,800	$ -	$ 13,800
Supplies and uniforms for 6 new officers	$ 65,640	$ -	$ 65,640
Expense Totals - Policing	**$ 1,095,849**	**$ 1,069,842**	**$ 2,165,691**

Revenues	2027	2028	2027-2028 Total
ESHB 2015 Grant Funds	$ 854,060	$ 24,632	$ 878,691
General Fund Balance	$ 241,790	$ 508,211	$ 750,000
Salary Savings (see explanation below)	$ -	$ 537,000	$ 537,000
Revenue Totals	$ 1,095,849	$ 1,069,842	$ 2,165,691

Figure 1B - HB2015 Grant-Proposed Services 2027-2028: Jail Navigation Coordinator

Expenses	2027	2028	2027-28
Jail Navigation Coordinator	$ 145,404	$ 153,594	$ 298,998

Revenues	2027	2028	2027-2028 Total
ESHB 2015 Grant Funds	$ 99,341	$ 76,797	$ 176,138
Jail Navigator COSSUP Grant	$ 46,063	$ -	$ 46,063
General Fund Balance	$ -	$ 76,797	$ 76,797
Revenue Totals	$ 145,404	$ 153,594	$ 298,998

ESHB 2015 Grant Services Beyond June 30, 2028
Continuing the services from the grant beyond June 30, 2028, will require additional on-going City funding. The legislative intent of ESHB 2015 is that jurisdictions continue the grant-funded positions and services using funding from the public safety enhancement sales tax also allowed under ESHB 2015. However, the jurisdictions do not have to adopt the public safety

enhancement sales tax to accept the grant. The sales tax is discussed in greater detail in the next section.

Meeting the grant match and continuing the services from the grant is estimated to require a $241,790 general fund contribution in 2027 and $585,008 contribution in 2028. Should the City accept the grant but not implement the public safety enhancement sales tax, the services and positions would end or need to be funded in 2028 and continued in the 2029-2030 budget. In the preliminary 2027-2028 budget, the Jail Navigation Coordinator would be funded as a one-time position instead of ongoing. If all six patrol officer positions are continued through the end of the year in 2028, the Kirkland Police Department would use salary savings through the end of 2028 instead of the current practice of "overhires" to make up the shortfall.

Police Overhires

When new Kirkland police officers are hired, they must complete the police academy and then receive approximately 18 weeks of training with a Patrol Training Officer (PTO) before being deployed to service. Combined with officer sick and vacation time, this creates an 18-month delay between their hire date and when they are deployed in Kirkland. Kirkland Police use "overhires" to ensure a consistent pipeline of officers and reduce department vacancies. Under this process, the department is authorized to hire up to 6 police officers. There is no funding associated with these positions, and they are permitted only when the department can demonstrate salary savings from vacancies. Overhires allow the new officers to begin the police officer academy immediately and be deployed in Kirkland more quickly. The ESHB 2015 grant would fully fund the six positions currently authorized as overhires. If these six positions were funded through the sales tax, the Kirkland Police Department will keep specialty positions filled and an additional 6 overhires will be requested in 2029-2030 to keep a pipeline of officers in the academy. If the City does not pursue the public safety enhancement sales tax, the department will return to the current practice of overhires. This may result in some specialty positions remaining unfilled. Additionally, delaying hiring instead of utilizing overhires may not generate sufficient savings to fully cover the cost of the six officers. Staff set aside a reserve of $750,000 toward the police officers match from ending fund balance budget, which would help the department accrue salary savings by attrition if the City receives the grant but does not implement the sales and use tax.

0.1% Public Safety Enhancement Sales Tax and Community Safety Initiative 2.0

Public Safety Sales Tax Overview

ESHB 2015 allows the legislative body of a city or county to establish a new local option 0.1% public safety enhancement sales and use tax. The sales tax is permanent and can be imposed by councilmanic action if authorized by the Council by June 30, 2028. To be eligible, cities must meet the same requirements for grant eligibility (discussed above). In addition, the jurisdiction's voters must not have rejected or repealed a public safety tax within 12 months. Kirkland is eligible under these criteria.

If implemented, staff estimate that the sales and use tax could generate approximately $4.2 million if it was in place for the full year in 2027. The City's current sales tax receipts amount to approximately $4.2 million for each tenth of a percent of sales tax. The taxes can stack with other sales and revenues are not shared with other jurisdictions.

Affordability Considerations

Authorizing the public safety sales tax will impact the affordability of goods and services in Kirkland. As evidenced by rising scale of human services grant requests, many in our

community are already struggling with the rising cost of living. Sales tax is considered a regressive tax because it is disproportionately impactful to low-income communities; sales tax is an increment that all consumers pay, regardless of their income. Authorizing the public safety enhancement sales tax would further burden these individuals with extra costs.

Additionally, revenue from sales tax is volatile because consumer decisions are sensitive to economic conditions. During periods of recession or high inflation, consumers may reduce discretionary spending, causing a reduction in revenue receipts from sales tax. When sales tax receipts are lower than budgeted, the City services that the sales tax was intended to support may be underfunded.

It is important to note that imposing a new sales and use tax also affects consumer behavior by increasing costs. If the costs of goods and services in Kirkland is higher due to the sales tax increase, consumers may spend less or purchase goods and services outside of Kirkland. If purchasing activity decreases, projected revenue may also decrease.

Potential Funding Uses

Funding from the sales and use tax may be used for criminal justice purposes, broadly defined as "activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice and behavioral health system occurs."[2] This explicitly includes:

- Domestic violence services, including community and legal advocates
- Public defense
    - Staff believe that prosecution services also fall under the broad definition of criminal justice as defined by RCW 82.14.345(a)
- Diversion programs
- Reentry work for inmates
- Reducing homelessness or improving behavioral health
- Community placements for juvenile offenders
- Community outreach, alternative response, mental health crisis response

The sales tax could provide a future ongoing revenue source for programs, services, and staff currently funded as one-time in the 2027-2028 budget. Figure 2 outlines the one-time service packages that are funded in the 2027-2028 preliminary budget that could qualify for the sales tax. For a full description of these positions, please see the 2027-2028 Service Packages.

Figure 2 - One-Time 2027-2028 Service Packages That Could Qualify for Sales Tax Funding

Expenses	2027	2028	2027-28 Total
Homelessness & Human Services - Totals	$1,041,079	$1,054,808	$2,095,887
KCSARC / Sexual Assault Resource	$50,000	$50,000	$100,000
Human Services Grant Funding "Option B"	$634,314	$634,314	$1,268,628
Homelessness Response	$122,340	$122,920	$245,260

[2] RCW 82.14.345: https://app.leg.wa.gov/RCW/default.aspx?cite=82.14.345

Pooled Human Services Office Specialist (0.5 LTE)	$61,235	$64,561	$125,796
PCS Sr. Management Analyst (1.0 LTE)[3]	$173,190	$183,013	$356,203
Criminal Justice System - Totals	$177,403	$185,730	$363,133
Jail Navigation Coordinator (1.0 LTE)	$145,404	$153,594	$298,998
Community Court Coordinator (0.25 FTE)[4]	$31,999	$32,136	$64,135
Expense Totals	$1,218,482	$1,240,538	**$2,459,020**

Revenues	2027	2028	2027-28 Total
Jail Navigator COSSUP Grant	$46,063	$0	$46,063
Administrative Office of the Courts (AOC) Grant	$31,999	$32,136	$64,135
Administrative Fee from Pooled Cities	$31,855	$31,855	$63,710
General Fund Balance (including Jail Navigator)	$1,108,565	$1,176,547	$2,285,112
Revenue Totals	***$1,218,482***	***$1,240,538***	***$2,459,020***

New and Sustained Programs

Staff estimate that the sales tax would generate $4.5 million in 2029 based on a 3.5% average annual growth rate in sales tax ($9 million in 2029-2030 biennium).[5] In addition to funding 2027-2028 one-time funded priorities as ongoing, this revenue could fund other priorities and mitigate expected cost increases in 2029-2030. For example, one of the stated legislative intents of the sales tax is to provide jurisdictions with funding options to respond to the exponentially rising costs of public defense as a result of the Washington State Supreme Court order reducing public defender caseloads.[6] The following examples are for illustrative purposes only; the Council would make these on-going funding decisions during the development of the 2029-2030 biennium budget. Figure 3 illustrates the services that could be funded by the potential sales tax in 2029-2030.

Figure 3 - Potential Funding Uses for Public Safety Enhancement Sales Tax in 2029-2030

Expenses	2029	2030	2029-30 Total
Homelessness & Human Services - Totals	$1,434,711	$1,445,010	$2,879,720
KCSARC / Sexual Assault Resource	$50,000	$50,000	$100,000
Human Services Ongoing Increment	$1,000,000	$1,000,000	$2,000,000

[3] The Parks and Community Services Senior Management Analyst position is used to support homelessness and human services program development and implementation.
[4] The Community Court Coordinator is one position funded in two increments: 0.75 of the position is funded as an ongoing position and 0.25 FTE funded as a service package in 2027-2028. In both increments, the position is fully funded through a grant from the Administrative Office of the Courts (AOC)
[5] The 3.5% growth rate is based on Financial Planning's estimate used in the budget forecast
[6] For more information on the rising cost of public defense, please refer to the City Council packet from May 5, 2026: https://www.kirklandwa.gov/files/sharedassets/public/v/1/city-council/agenda-documents/2026/may-5-2026/3a_study-session.pdf

Homelessness Response	$127,234	$127,234	$254,467
Pooled Human Services Office Specialist (0.5 LTE)	$67,143	$69,829	$136,973
PCS Sr. Management Analyst	$190,334	$197,947	$388,280
Criminal Justice System - Totals	$1,238,334	$1,308,373	$2,546,707
Jail Navigation Coordinator	$159,114	$165,478	$324,592
Community Court Contingency[7]	$170,460	$177,279	$347,739
RCR Crisis Responder I	$177,244	$184,333	$361,577
Primary Public Defender Set Aside	$109,600	$147,400	$257,000
Conflict Public Defender Set Aside	$200,000	$200,000	$400,000
Prosecutor Set Aside	$71,916	$83,883	$155,799
Jail Medical Service Set Aside	$350,000	$350,000	$700,000
Policing- Totals	$1,279,713	$1,136,834	$2,416,548
Continue 6 Patrol Officers Salary & Benefits	$1,079,713	$1,136,834	$2,216,548
Police Strategic Plan	$200,000	$-	$200,000
Expense Totals	**$3,952,758**	**$3,890,217**	**$7,842,975**

Public Safety Enhancement Tax Allocations	**2029**	**2030**	**2029-2030 Total**
Anticipated Funding Receipts	$4,500,000	$4,500,000	$9,000,000
Potential Full Year Expenses	$3,952,758	$3,890,217	$7,842,975
Funding Left to Allocate	$547,242	$609,783	$1,157,025

- **Homelessness and Human Services**
  - KCSARC/Sexual Assault Resource would continue the KCSARC pilot program or deploy other resources to address the needs of sexual assault victims in Kirkland.
  - Staff recommend providing a sustained, on-going grant funding pool of $1,000,000 per year for human services. This is an increase from $634,314 per year (formerly “Human Services Grant Funding Option B”), but sets a predictable, ongoing amount for future budgets.
  - Homelessness Response funding continues programs and services utilized by the Homelessness Assistance and Response Team (HART) to help individuals exit homelessness.
  - The Pooled Human Services Office Specialist administers the human services pooled fund. This position is partially funded by administrative fees collected from peer cities participating in the pooled human services fund.

[7] The Community Court contingency includes overhead and ProTem costs and the Community Court Coordinator. The Community Court Coordinator is one position funded in two increments: 0.75 of the position is funded as an ongoing position and 0.25 FTE funded as a service package in 2027-2028. In both increments, the position is fully funded through a grant from the Administrative Office of the Courts (AOC). However, because grant funding is subject to change, it is included here as ongoing contingency funding in the event that the grant funding expires.

    - The Parks and Community Services Senior Management Analyst plays a critical role in policy development and data analysis to support key homelessness and human services priorities.
- **Criminal Justice System**
    - The Jail Navigation Coordinator connects individuals with treatment, behavioral health services, housing, health care, benefits, transportation, and other resources to support successful reentry.
    - Community Court Contingency includes overhead, ProTem costs, and the Community Court Coordinator, now fully funded with the inclusion of the 0.25 FTE funded as a service package in 2027-2028. All of the costs of the program are currently grant funded. However, because grant funding is subject to change, it is included here as contingency funding in the event that the grant funding ends. While the grant continues, these funds could be used for other qualifying one-time needs.
    - The Homelessness Continuum of Care Action Plan identified that behavioral health challenges are barriers to unhoused individuals exiting homelessness. Regional Crisis Responders are an important part of the continuum of care and respond when unhoused individuals are in active crisis. By funding a dedicated Regional Crisis Responder in Kirkland, the City can ensure dedicated behavioral health homelessness response that is not conditioned on a 911 call or active crisis. Additionally, this set aside could sustain RCR service in Kirkland in the event that the other partner cities reduce or withdraw their contribution to the partnership.
    - The Washington State Supreme Court order reducing public defender caseloads has dramatically impacted the cost of public defense in Washington. The Primary Public Defender Set Aside reflects the City's anticipated cost increases under a contract extension and a contingency in the event that caseloads exceed the contracted number of cases.
    - In addition to the primary public defense contract, the City also contracts with a Conflict Public Defender in the event that the primary public defender has a conflict with the client. The City's current contract is through 2027. The Conflict Public Defender Set Aside reflects the City's potential cost increases to conflict public defense in 2029 and 2030 due to caseload standard reductions.
    - The City's contract for prosecution services is set to expire in 2027. Staff anticipate that the increase in public defense staffing will impact the demand for and cost of prosecution. The prosecutor set aside reflects staff's expectation that prosecutorial costs will rise. The combination of existing prosecutor budget and this set aside could also be the foundation for in-house prosecution services if the Council chooses to explore that option.
    - The City's long-time provider of jail medical services has announced that they will not provide service after 2026. This provider was the only bidder on the City's last RFP for jail medical services. Staff are researching alternatives for jail medical services but anticipate that the City will absorb cost increases for the 2027-2028 budget. Staff are setting aside an increment to account for the increasing cost of jail medical services in 2029-2030.

- **Policing**
    - Should the City accept the HB2015 grant, the public safety enhancement sales tax would provide ongoing funding for the 6 newly hired patrol officers' salaries and benefits. These officers ensure that patrol is fully staffed, thereby ensuring that the police specialty positions are fully staffed.
    - The Kirkland Police Department last conducted an organizational review and strategic planning in September 2016. Since then, the City and the Police Department have evolved. Growth targets for jobs and housing will generate call volumes beyond the current capacity of the KPD to respond quickly. The public safety enhancement sales tax could fund a one-time expenditure for police strategic planning in 2029.
        - If Council decides to adopt the public safety enhancement sales tax, the Council could fund the police strategic plan in 2027 or 2028 to guide allocation decisions for the sales tax funding in 2029-2030.

In addition to the ongoing services listed above, Council may consider setting aside one-time funding from the public safety enhancement sales tax for future use. For example, Council could consider increasing contributions to the sinking fund for police and fire equipment (including radios) or contribute to the fleet fund for public safety vehicles.

Sales Tax Implementation Timeline
RCW 82.14.345 stipulates that the Council must adopt a resolution or ordinance authorizing the sales tax by June 30, 2028. There is an inherent lag between Council authorization and the effective tax date, and the RCW does not stipulate a deadline by which the tax must become effective. Once the Council authorizes the tax, the city must notify the Department of Revenue (DOR) in writing of the local sales and use tax.[8] The tax may take effect no sooner than 75 days after DOR receives notice of the change.

Per RCW 82.14.055, sales tax rates can only take effect on January 1, April 1, or July 1. Therefore, if Council took action on June 30, 2028, and sent notice to DOR the next day, July 1, the 75-day period would end September 14, 2028. The earliest permissible sales tax rate start date would be January 1, 2029. Staff inquired with the Department of Revenue to clarify if delaying implementation beyond June 30, 2028 is allowable. Because the RCW does not address an effective date deadline, the Department of Revenue must request a formal ruling on this matter, which may take 6 months or more.

Additionally, there is a two-month delay between the collection of the tax and the receipt of the revenue, so a January 1, 2029 tax effective date would only generate 10 months of revenue in 2029.

To minimize risk of not receiving the funds for 2029-2030, if Council chooses to authorize the public safety enhancement sales tax, staff recommend that Council authorize the tax no later than January 4, 2028 to ensure that the tax is implemented on April 1, 2028 (in advance of June 30, 2028).

[8] RCW 82.14.050(1): http://app.leg.wa.gov/RCW/default.aspx?cite=82.14.050

Authorizing the public safety enhancement sales tax on or prior to January 4, 2028 would also generate revenue in 2027-2028. As noted, this revenue is not currently reflected in the 2027-2028 preliminary budget and would represent new funding for Council allocation. Figure 4 reflects City staff's estimate of the potential tax receipts by Council authorization date. This table accounts for the two-month delay in receiving revenue.

Figure 4 -- Potential Revenue by Public Safety Enhancement Sales Tax Authorization Date

Council authorization of tax	Notification to DOR	75-day period ends	Tax Effective Date	Potential tax receipts			
				2027	2028	2029	2030
1/5/2027	1/6/2027	3/22/2027	4/1/2027	$2,450,000	$4,200,000	$4,500,000	$4,500,000
4/6/2027	4/7/2027	6/21/2027	7/1/2027	$1,400,000	$4,200,000	$4,500,000	$4,500,000
10/5/2027	10/6/2027	12/20/2027	1/1/2028	$-	$3,500,000	$4,500,000	$4,500,000
1/4/2028	1/5/2028	3/20/2028	4/1/2028	$-	$2,450,000	$4,500,000	$4,500,000
4/4/2028[9]	4/5/2028	6/19/2028	7/1/2028	$-	$1,400,000	$4,500,000	$4,500,000
6/30/2028 [10]	7/1/2028	9/14/2028	1/1/2029	$-	$-	$3,750,000	$4,500,000

The new revenues received by the public safety enhancement sales tax provides ongoing funding that could free up general fund balance for other one-time needs in 2027 and 2028. Figure 5 illustrates the general fund balance that could be freed up by the public safety enhancement sales tax in 2027.

Figure 5 – 2027-2028 General Fund Balance Uses

General Fund Use	2027	2028	2027-2028
General Fund Grant Funding Uses (Fig. 1A)[11]	$241,790	$508,211	$750,000
Service Package Uses (Fig. 2)	$1,108,565	$1,176,547	$2,285,112
Total 2027-28 General Fund Balance Use	$1,350,355	$1,684,758	$3,035,112

Figure 6 estimates the general fund dollars that could be replaced by the public safety enhancement sales tax, freeing up general fund balance, according to the date that the Council authorizes the sales tax. This table assumes that the Council funds the 2027-2028 service packages outlined in Figure 2, receives and accepts the HB 2015 grant funding, and continues the positions funded by the grant (Jail Navigator and 6 patrol officers). This table is for

[9] This implementation timeline may not be allowed by the Department of Revenue's formal ruling on the interpretation of the RCW.
[10] This implementation timeline may not be allowed by the Department of Revenue's formal ruling on the interpretation of the RCW.
[11] General Fund use from Figure 1B is excluded because the cost of the Jail Navigator is shown in Figure 2.

illustrative purposes only and would be revised according to the Council's decisions on the grant funding and final 2027-2028 service packages.

Figure 6 – General Fund Dollars Freed by Public Safety Enhancement Sales Tax 2027-2028

Tax Effective Date	2027			2028		
	Potential tax receipts	General Fund Freed Up	Sales Tax $ Left to Spend	Potential tax receipts	General Fund Freed Up	Sales Tax $ Left to Spend
4/1/2027	$2,450,000	$1,350,355	$1,099,646	$4,200,000	$1,684,758	$2,515,243
7/1/2027	$1,400,000	$1,350,355	$49,646	$4,200,000	$1,684,758	$2,515,243
1/1/2028	$-	$-	$-	$3,500,000	$1,684,758	$1,815,243
4/1/2028	$-	$-	$-	$2,450,000	$1,684,758	$765,243
7/1/2028 [12]	$-	$-	$-	$1,400,000	$1,400,000	$-

The general fund freed up and/or residual sales tax funds left to spend could be used for other purposes allowed under the sales tax, or for setting aside funding for other purposes (such as public safety sinking funds or other reserves).

Voter Approval
Note that if the Council has not adopted a resolution or ordinance to impose the tax by June 30, 2028, the city may submit an authorizing proposition to the city voters at the primary or general election, and if the proposition is approved by a majority of voters, the city may impose the sales and use tax.

Comparable Cities
As of September 29, 2026, 52 cities and 15 counties have submitted verification of the sales and use tax authorization. Neighboring or comparable jurisdictions that have applied for or have been approved for the sales and use tax or grant are listed in Figure 7, below. The Washington State Criminal Justice Training Center regularly updates their webpage with grant and sales and use tax data.[13]

Figure 7 – Comparable Cities Applied/Approved for ESHB 2015 Grant or Public Safety Enhancement Sales Tax

City	Submitted Sales & Use Tax	Approved for Sales and Use Tax	Applied for Grant	Grant Amount Awarded
Auburn	✓	✓	✓	$3,860,372
Bothell			✓	*Pending*
Burien	✓	✓		
Edmonds	✓		✓	*Pending*

[12] This implementation timeline may not be allowed by the Department of Revenue's formal ruling on the interpretation of the RCW.
[13] https://cjtc.wa.gov/public-safety-funding-program-eshb-2015#data

Everett	✓	✓	✓	*Pending*
Issaquah	✓	✓	✓	$1,657,627
Kent	✓	✓	✓	$1,922,340
Lynnwood	✓	✓	✓	$2,500,000
Medina	✓	✓	✓	$360,000
Mercer Island			✓	$2,138,299
Renton	✓	✓	✓	$321,000
Tukwila	✓	✓	✓	*Pending*
Woodinville	✓	✓		

In addition, City of Redmond has had preliminary discussions about the tax and is planning to review again this fall, in consideration of their 2027-2028 budget process. City of Bellevue has not yet had formal discussion of imposing the tax as part of their budget process.

DISCUSSION/ANALYSIS:

In today's uncertain economic and political environment, supporting public safety and equitable human services requires deliberate planning, financial discipline, and flexibility. The City has seen increasing strain on human and public safety services due to federal policy changes, state budget pressures, uncertain economic outlook, and the rising cost of living. Supporting the community while stabilizing the financial outlook is a key goal of the 2027-2028 budget proposal. The grant and 0.1% sales tax authorized by ESHB 2015 create potential revenue options to stabilize 2029-2030 public safety and human services programs. The grant would strengthen public safety through an investment in patrol staffing, officer wellness, and re-entry coordination. The public safety enhancement sales tax would provide an ongoing revenue source that would help sustain one-time funding priorities in future budgets, plan for criminal justice cost growth, and enhance key community safety initiatives. Together, this optional budget scenario would strengthen community safety and the community safety net while positioning Kirkland in a more stable financial position into the future.

NEXT STEPS:

The background information on the funding options authorized by ESHB 2015 provides Council with information for consideration during the 2027-2028 City budget process. Staff can return to a future Council meeting to answer questions as part of budget discussions.

ATTACHMENTS:

None.

Cities that have applied for the grant or sales tax under ESHB 2015

City	Submitted Verification of Sales & Use Tax Authorization	Criteria Verified by WSCJTC	Applied for Grant	Criteria Verified and Grant Approved: Amount Awarded
Algona	✓	✓		
Auburn	✓	✓	✓	$3,860,372
Battle Ground	✓	✓		
Bellingham	✓	✓	✓	$3,703,583
Black Diamond	✓	✓	✓	$486,078
Bothell			✓	
Burien	✓	✓		
Burlington	✓	✓	✓	$754,743.06
Camas			✓	$424,597.88
Centralia	✓	✓		
Chehalis	✓			
Cle Elum	✓	✓	✓	$699,571
Clyde Hill			✓	
Colfax			✓	$25,000
Concrete	✓	✓		
Covington	✓	✓		
Des Moines	✓	✓	✓	$362,511
Duvall	✓	✓	✓	$622,977.30
East Wenatchee	✓	✓	✓	$1,124,785
Edmonds	✓		✓	
Ellensburg			✓	
Elma	✓	✓	✓	$268,608.45
Everett	✓	✓	✓	$2,274,131.25
Federal Way	✓	✓	✓	$3,298,725
Ferndale			✓	$648,994.42
Gig Harbor			✓	$424,152.93
Issaquah	✓	✓	✓	$1,657,627
Kalama	✓	✓	✓	$100,000.00
Kelso	✓	✓	✓	$300,000.00
Kennewick			✓	
Kent	✓	✓	✓	$1,922,340
Kirkland			✓	$1,175,255.50
Lake Forest Park	✓	✓		

City	Submitted Verification of Sales & Use Tax Authorization	Criteria Verified by WSCJTC	Applied for Grant	Criteria Verified and Grant Approved: Amount Awarded
Lakewood	✓	✓	✓	$1,650,502.50
Longview	✓	✓	✓	$586,377.38
Lynden	✓	✓	✓	$910,040
Lynnwood	✓	✓	✓	$2,500,000
Maple Valley	✓	✓		
Marysville			✓	$477,049.14
Medina	✓	✓	✓	$360,000
Mercer Island			✓	$2,138,299
Monroe	✓		✓	$300,000.00
Moses Lake			✓	$432,273.20
Mount Vernon	✓	✓	✓	$1,190,380
Mukilteo			✓	
North Bend	✓	✓		
Oak Harbor			✓	
Olympia	✓	✓	✓	$1,969,263
Orting	✓	✓	✓	$709,342
Pacific			✓	$389,210.75
Pasco			✓	
Port Angeles			✓	$785,680
Port of Seattle			✓	
Pullman	✓	✓	✓	$515,312
Renton	✓	✓	✓	$321,000
Richland			✓	$1,662,000
Ridgefield	✓	✓	✓	$1,104,231
Ritzville			✓	
Roslyn	✓	✓		
Ruston			✓	
SeaTac	✓	✓		
Seattle	✓		✓	
Spokane	✓	✓	✓	$3,401,648
Sumner	✓			
Tacoma	✓	✓	✓	$4,644,082
Tenino	✓	✓		

City	Submitted Verification of Sales & Use Tax Authorization	Criteria Verified by WSCJTC	Applied for Grant	Criteria Verified and Grant Approved: Amount Awarded
Toppenish	✓	✓	✓	$151,690.30
Tukwila	✓	✓	✓	$313,034.20
Union Gap	✓		✓	
Vancouver	✓	✓	✓	$3,329,888.00
Washougal	✓	✓	✓	$388,692.03
Wenatchee			✓	
West Richland	✓		✓	
Woodinville	✓	✓		
Yacolt	✓	✓		
Zillah	✓	✓	✓	$153,693.56

Counties that have applied for the grant or sales tax under ESHB 2015

County	Submitted Verification of Sales & Use Tax Authorization	Criteria Verified by WSCJTC	Applied for Grant	Criteria Verified and Grant Approved: Amount Awarded
Benton County			✓	
Clallam County	✓	✓	✓	$1,080,717.50
Clark County	✓	✓	✓	$4,997,696
Cowlitz County	✓	✓	✓	$767,024.46
Grays Harbor County	✓	✓		
Island County	✓			
Jefferson County	✓	✓	✓	$475,749
King County	✓	✓	✓	$15,000,000
Kitsap County	✓		✓	$700,000.00
Pierce County	✓	✓	✓	$4,999,742
San Juan County			✓	$659,745
Skagit County	✓	✓	✓	$2,758,902
Snohomish County	✓		✓	
Spokane County	✓		✓	
Thurston County	✓	✓		
Whatcom County	✓	✓	✓	$2,465,990
Whitman County	✓	✓	✓	$51,961.65