

Benton County Public Safety Sales Tax

CLARIFICATION OF BACKGROUND, CURRENT FUNDING, AND FUTURE USAGE

BY: BOARD OF BENTON COUNTY COMMISSIONERS • MARCH 13, 2018

It has come to the attention of the Board of County Commissioners (hereinafter “Commissioners”) that clarification and additional information is needed regarding the County’s use of its Public Safety Sales Tax (PSST) funds, the current fund balance, and the status of existing and future programs and funding.

Background & Ballot Measure

In August 2014, the citizens of Benton County approved Proposition 14-5, a three-tenths (3/10) of one percent (1%) sales and use tax, pursuant to [RCW 82.14.450](#), applicable to most sales and use registrations, within Benton County. The ballot proposition was approved by the voters in the following terms:

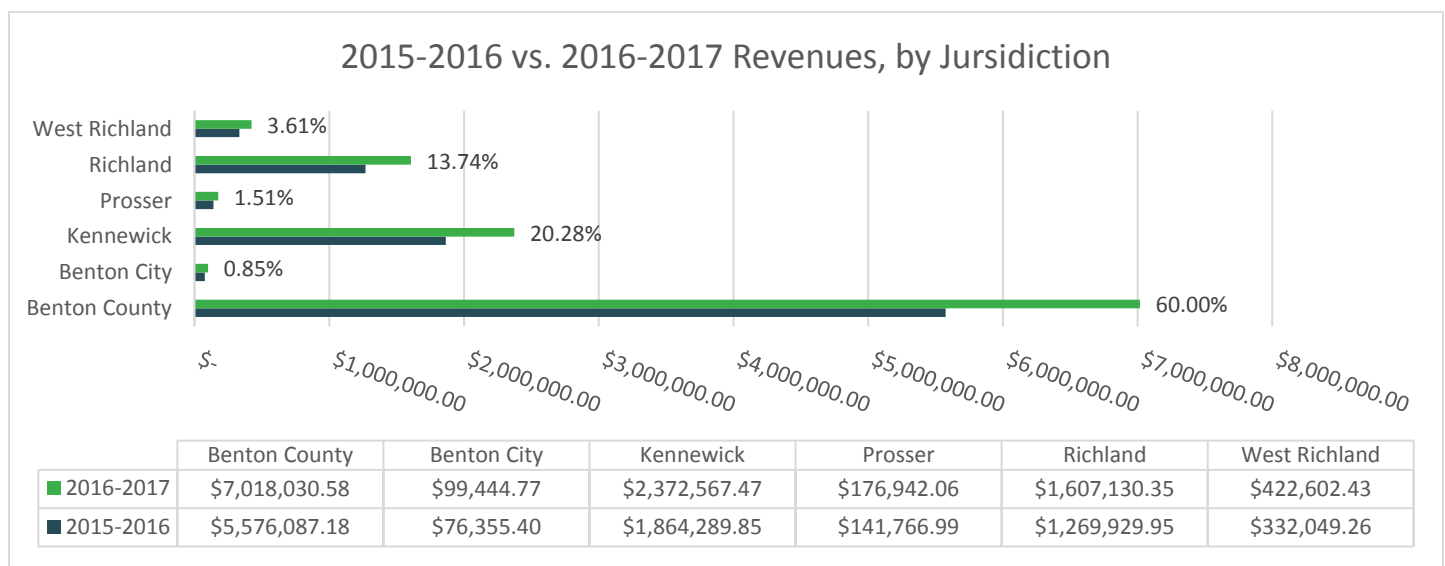
BENTON COUNTY INCREASE IN LOCAL SALES AND USE TAX FOR PUBLIC SAFETY NEEDS

The Benton County Board of Commissioners adopted Resolution No. 2014-250 that seeks to improve public safety including combating criminal gangs. This proposition would fund the hiring of additional police officers, corrections officers, and prosecutors; fund the Metro Drug Task Force and gang and crime prevention efforts; and fund court and clerk programs including seventh Superior Court Judge and drug and mental health courts, by imposing sales and use tax equal to three-tenths of one percent (three cents on ten-dollar purchase) with the tax expiring December 31, 2024. Should this proposition be: APPROVED.....[] REJECTED.....[]

Distribution of Collected Revenue

The PSST is distributed in accordance with [RCW 82.14.450](#), which states that when the tax is imposed by county, that the funds must be shared between the county and the cities as follows: Sixty percent (60%) must be retained by the county and forty percent (40%) must be distributed on a per capita basis to cities in the county. Such distribution is appropriate because Benton County assumes a large portion or the entirety of the responsibility related to the court system. This includes: Superior Court, Juvenile Justice, Adult and Juvenile Drug Courts, Mental Health Court, District Court, Office of Public Defense, jail costs, and a myriad of other law and justice functions that the cities are not responsible for.

Funds from the PSST are collected by the State of Washington, and distributed to each municipality individually. Benton County only receives its 60% share of funds from the State, and does not receive or distribute any funding allocated to the cities within Benton County (Kennewick, Richland, West Richland, Prosser, and Benton City). The graph below outlines funds distributed to the cities and county by the State during the last two Washington State fiscal years, as reported by the Washington State Department of Revenue. *Note: percentages listed reflect 2016-2017 allocations.*



Source: Washington State Department of Revenue <https://dor.wa.gov/about/statistics-reports/local-sales-and-use-tax-distribution>

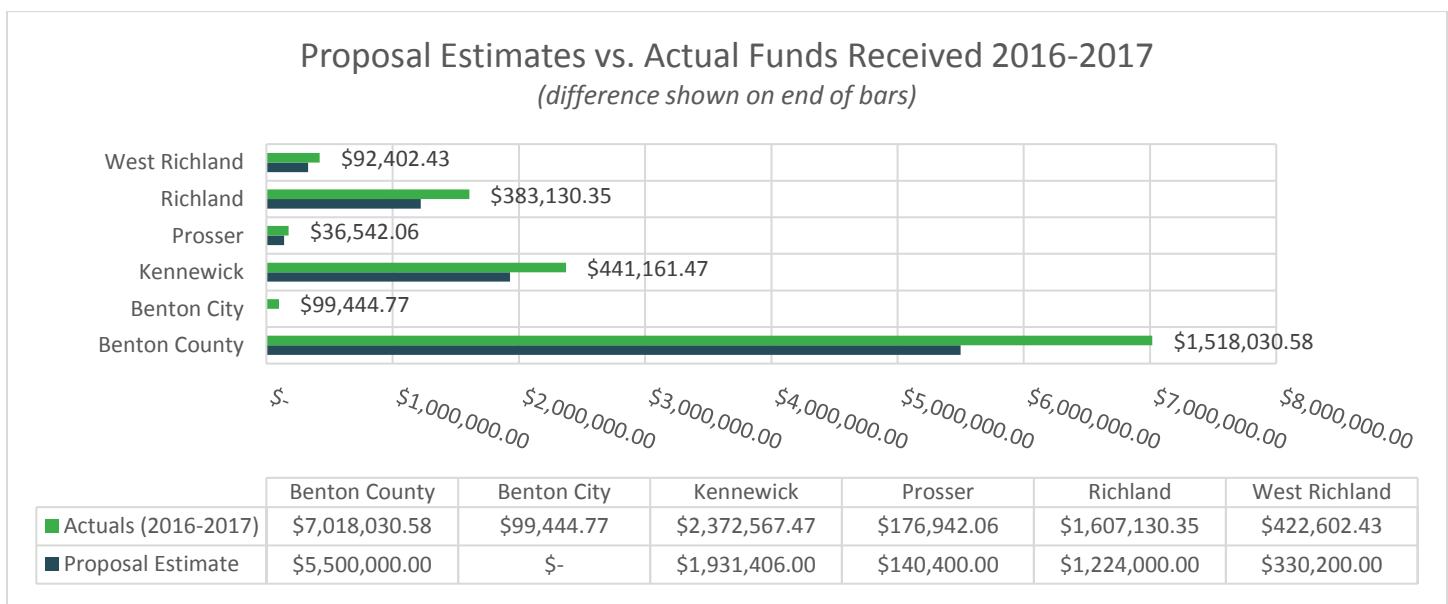
Public Safety Sales Tax Funding Proposal Document

Attached as a reference to [Resolution 2014-259](#), which placed the above measure on the ballot, was a document created by the Law and Justice Council, titled “Benton County Criminal Justice Stakeholder Funding Proposals for Potential Criminal Justice Sales Tax” (attached hereto for reference or available at the link above, hereinafter “Funding Proposal document”).

First, a clarification is needed on the title of that document. The Public Safety Sales Tax (0.3%) is a different sales tax than the Criminal Justice Sales Tax (0.1%) and should not be confused with one another. The RCW related to PSST is broader in defining appropriate use, and as such the PSST can be used more widely for public safety purposes when compared with the Criminal Justice Sales Tax. However, it is important to note that the PSST is limited in scope by the language of the ballot title. Additional information can be found in the table below.

PUBLIC SAFETY SALES TAX (PSST)	CRIMINAL JUSTICE SALES TAX (CJST)
<ul style="list-style-type: none"> 0.3% Sales and use tax RCW 82.14.450 Can be imposed by County or City Total countywide rate must not exceed 0.3% City cannot impose rate over 0.1% Sale or use of motor vehicles exempt Revenue distribution: 60% to County, 40% to cities (on per capita basis) Title of each ballot measure must clearly state purpose for which the tax will be used One-third of all money received must be used solely for criminal justice services, fire protection services, or both (as defined in RCW 82.14.340) 	<ul style="list-style-type: none"> 0.1% Sales and use tax RCW 82.14.340 Can only be imposed by County Tax rate can only equal 0.1% Revenue distribution: 10% revenue to County, 90% among County and Cities on per capita basis Must be expended for criminal justice purposes Cities and Counties are authorized to jointly expend funds for criminal justice purposes of mutual benefit (including construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with benefits to civil justice)

Second, in this Funding Proposal document, the anticipated revenue listed for the cities and county are significantly less than what was received in the last State of Washington fiscal year (November 2016 - October 2017). The table below outlines these differences.



Source: Washington State Department of Revenue <https://dor.wa.gov/about/statistics-reports/local-sales-and-use-tax-distribution>

Response to Recent Media

Commissioners would also like to address issues brought up in various news media over the past few weeks regarding the above-referenced Funding Proposal document, as well as comments from city officials, and other community concerns.

First, the Commissioners are committed to funding public safety in our community, and have not failed to do so, as is outlined later in this statement. The County is funding everything that was proposed by the Law and Justice Council, and in some cases is funding in excess of what was recommended.

Second, the cities throughout our community have continued to question the County's use of its PSST funds, and have "advised county leaders to do a better job of updating its online financial information" (West Richland Mayor, Brent Gerry, Tri-City Herald, February 17, 2018).

The County prides itself on being transparent about its revenues and expenditures as they relate to PSST. That is why, when the tax passed, we created a separate fund for PSST within the County budget. Doing so has allowed those funds to be separated from our other County funds, and has given us the ability to show our constituents exactly how our money is being spent. Our PSST information is also on a separate webpage within our [website](#), where we post all of our revenues and expenditures, by month. This page can be accessed through multiple points on our website, including the home page.

We update our monthly revenue and expenditure information as often as possible, usually a few weeks after the end of the month (except for year-end numbers which may take a couple of months to be balanced and closed out by the Auditor's Office). We also include printable PDF versions of any reports that are presented to the Board of Commissioners.

Information related to the [Gang & Crime Prevention Initiative](#) is also provided, and is currently updated yearly. We are looking at having this information updated on a more regular basis, as it outlines the positive things organizations in our community are doing. This initiative is part of the PSST, and funds programs through third-party organizations in our community that help prevent or combat gang and crime issues in our community.

We invite any constituent to provide us comments and feedback that would help us to better explain our PSST spending, and welcome any suggestions that would make our information more accessible.

While we welcome questions about our PSST finances, we would like to ask the same questions of our city counterparts:

1. What are you doing with your PSST funds?
2. What are you doing with the unanticipated revenue received (i.e. your reserves)?
3. Are you willing to separate your PSST funds into a separate fund to maintain transparency to the public, rather than having funds combine with your General Fund or Criminal Justice Sales Tax?
4. Can you update, or just post at all, your PSST revenue and expenditure information online?
5. If you have this information posted, where is it? We struggled to find comparable information.
6. There is very minimal information listed in the Funding Proposal document regarding city programs or plans – can you provide a detailed list of where your funding is going and what your plans are for the future?

Similar comments arise related to the Metro Drug Task Force, Bi-Pin, BCES, and other ventures in which the County and cities must collaborate. The Board of Commissioners is in full support of these issues, and recognizes the importance of collaboration and teamwork to continue providing high quality emergency and law enforcement services to our community. However, we are unhappy with the state of our relationships with the cities. Commissioners and Administrative staff have, on numerous occasions, attempted to repair these relationships and work collaboratively with city leaders to come to equitable and fair decisions that all parties can agree upon, to no avail.

Our Current Spending, as it Relates to the Funding Proposal Document

Benton County is currently meeting nearly all the funding proposals set forth in the Funding Proposal document from the Law and Justice Council, with exceptions only existing for staff positions and reduction of jail costs. A comparison of our yearly funding and the Funding Proposal document is attached, listed in order of reference for ease of comparison.

Reserve Fund and Future Spending

The proposal document called for a reserve fund of \$367,631 (after subtracting department funding from total anticipated funding of \$5.5 million), which was recommended for potential use for reduction of jail expenses, mental health services for jail inmates, and re-entry services for jail inmates.

Mental health services for jail inmates and a re-entry program for jail inmates are currently in the PSST budget. A portion of this reserve is being used to fund 50% of an administration position to coordinate the Gang & Crime Prevention programs and update PSST information online. Total spending for 2017 otherwise not outlined in the Funding Proposal document totaled \$43,565 in 2017.

In 2017, Benton County spent a total of over \$3.5 million on public safety. Our fund balance for PSST, as of February 28, 2018, is \$15,134,916. We recognize that this balance is very large. However, we have multiple new programs, expansion of existing programs, and potential capital projects that are in the works for the 2019-2020 biennium. We plan to publish documents at the end of 2018, after completing our budget process, that explain our 2019-2020 budget, including our goals for the future, new or expanded programs and positions, and any other related data that we feel the public would want to know.

Conclusion

We recognize that this is a lengthy document, and thank you for taking the time to read our response to recent criticisms and questions that have arisen throughout our community. We would like to, again, reiterate that the Board of County Commissioners is committed to funding public safety in our community and maintaining a high level of transparency regarding our revenues and expenditures related to the Public Safety Sales Tax (PSST).

If you have any comments, questions, or concerns regarding this document, or if you have any suggestions about how the County could better communicate information related to the PSST, please do not hesitate to reach out the Board of County Commissioners at commissioners@co.benton.wa.us or (509) 786-5600.

BENTON COUNTY PUBLIC SAFETY TAX

Dept	Proposal description	L&J Funding Proposal	Benton County Programs	Budget 2015-2016	Actuals 2015-2016	Budget 2017-2018	Actuals 2017
County Clerk's Office	2 FTE Deputy Clerks IT & other support for Deputy Clerks	\$ 117,476	Legal Process Asst (2015-16) Legal Process Asst (2017-18) Professional Services (2017-18)	\$ 82,937	\$ 35,983	\$ 414,297	\$ 116,457
Superior Court	7th Superior Court Judge .5 FTE Court Commissioner	\$ 309,900	Superior Court Judge (2015-16) PT Court Commissioner (2017-18)	\$ 119,072	\$ 71,437	\$ 233,207	\$ 134,183
	Adult Drug Court Funding Juvenile Drug Court SAP Program (juvenile probation) Functional Family Therapy (juvenile)	\$ 261,571	Adult & Juvenile Drug Court includes 5 employees (2015-16)	\$ 488,174	\$ 357,666	\$ 910,194	\$ 382,187
			Juvenile Operations Counselor & temp clerical	\$ 141,100	\$ 91,748	\$ 206,088	\$ 85,007
District Court	Judge Pro Tem Professional Services Jury Fees Print Bindery Additional staff (increase PT and 1.0 FT) IT Equipment Misc	\$ 159,300	Professional Services (2017-18) Legal Process Asst (2015-16)	\$ 21,593	\$ 20,489	\$ 78,398	\$ 44,101
Coroner's Office	1 FTE Deputy Coroner	\$ 72,000					
Sheriff's Office	4 Corrections staff 2 Jail booking staff Inmate Management system Radio Maintenance	\$ 1,929,016	Custody 4 Corrections staff / unfilled 2 Jail booking staff / unfilled Inmate Management system Re-entry services for jail inmates (2017-18) Mental health professional svcs (2017-18)	\$ 767,537	\$ 137,442	\$ 1,251,075	\$ 37,212
	7 sworn positions 2 support staff		Patrol 7 sworn positions (2015-16) Gang Task Force (4 sworn positions)	\$ 1,333,952	\$ 824,871	\$ 3,028,145	\$ 1,307,856
Prosecutor's Office	Additional felony Deputy Prosecutor Additional appellate Deputy Prosecutor Adult Felony staff Position	\$ 264,289	2 Deputy Prosecutors (2015-16) Treatment Deputy PA (2017-18) Legal Secretary (2015-16) Legal Secretary/ unfilled (2017-18) Crime Victim & Witness Programs (2017-18) which includes 2 legal secretaries	\$ 364,305	\$ 297,810	\$ 1,008,051	\$ 386,212
Public Defense	Additional Staff Defender Superior Ct Additional Contract Defender District Ct 1.0 FTE Legal Asst 1.0 FTE Office Support Convert Office Mgr to supervisor position	\$ 215,330	Superior Court Indigent Defense District Court Indigent Defense Executive Assistant	\$ 99,852 \$ 55,000 \$ 20,386	\$ 99,852 \$ 55,000 \$ 19,636	\$ 142,000 \$ 106,956	\$ 70,980 \$ 52,077
Gang & Crime Prevention & Intervention	Nurse-Family Partnership for Benton County residents (Health Dept) Partnership with Boys & Girls Club Partnership with Safe Harbor/My Friends Place	\$ 303,487 \$ 500,000 \$ 50,000	Boys & Girls Club, Safe Harbor Mirror Ministries, BF Health Dist Kiona Benton School District Partners for Early Learning Tri-City Chaplaincy	\$ 499,325	\$ 171,257	\$ 2,423,374	\$ 500,957
Continued funding for Metro Drug Task Force	100% of Benton County Prosecutor Salary & benefit 75% of salary & benefits for two support positions 100% of additional Benton County Metro Detective and related equip (bringing back to previously funded two person strength)	\$ 400,000	Prosecuting Attorney (2018) Metro Detective (unfilled-in process)	\$ 146,294	\$ 30,220	\$ 457,610	\$ 29,552
Multi-Departmental Mental Health Court & Diversion	Part time District Court Comm/Judge Pro-Tem probation Officer Part time Prosecutor Part time Public Defender (for MH Court Chemical Dependency Professional Peer Support Specialist Treatment Cost support for participants Case Management services (MH)	\$ 600,000	Mental Health Court Judge Pro-tem budgeted/ unfilled Case Worker (2015-16) Legal Process Assistant (2015-16) Program Manager (2015-16) Legal Process Asst (2017-18) Professional services (2015-16)	\$ 405,527	\$ 257,371	\$ 797,746	\$ 357,647
Reserve Funding	For additional programs such as Reduction of Jail expenses Mental health services for jail inmates** Re-entry services for jail inmates**	\$ 367,631	Public Safety Coordinator/Admin **mental health svcs & re-entry services for inmates in Sheriff Custody (2017-18)	\$ 29,561	\$ 24,950	\$ 92,672	\$ 43,565
TOTAL		\$ 5,550,000		\$ 4,574,615	\$ 2,495,732	\$ 11,149,813	\$ 3,547,994