

PUBLIC SAFETY SALES TAX

In August of 2014 Benton County Citizens approved [Proposition 14-5](#) which authorized a 3/10 of one percent sales and use tax, Public Safety Tax (PST). Proposition 14-5 was proposed in accordance with [RCW 82.14.450](#) and is applicable to most sale and use tax within Benton County. All revenue collected pursuant to Proposition 14-5 is dispersed to Cities and the County based on a 40 / 60 percent ration based on population. The revenue is intended to be used for law enforcement / criminal justice purposes. On May 20, 2014 the City Council for the City of West Richland discussed Proposition 14-5 and subsequently voted unanimously to pass [Resolution 16-14](#) in support. Proposition 14-5 received voter approval on November 4, 2015.

The PST revenue collection began in the second quarter of 2015. Projected 3/10% sales tax revenue for 2015 was \$309,600.00. Actual 2015 PST revenue was \$332,049.26. PST expenditure was approved to achieve a minimum patrol coverage of two officers each shift 24/7/365. To achieve this goal the City planned for the addition of three full-time Certified General Authority Police Officers. The implementation strategy included the hiring, training and equipping of two officers in 2015 and one officer in 2016. In addition to the initial PST expenditure, the City Council approved a reclassification of one existing non PST Police Officer to Sergeant in 2015 and at a later date approved the reclassification of one PST Police Officer position to Sergeant effective 2016. This modified the existing organizational structure to provide supervisory coverage for each of the four patrol squads. In total, three PST General Authority Police Officers were hire, one of which is in the rank of Sergeant.

PST funding was also approved for training and equipping the three PST funded positions. The purchases included all uniforms, necessary equipment and vehicles. The ongoing maintenance and replacement of equipment will continue under PST funding for these designated positions. The PST positions are tracked separately under the police budget and are easily identified by the last three digit designator of .145.

Future use of the PST revenue will continue to support PST positions. PST funding is not intended to supplant existing positions. PST will be used to pay the pro-rata share of costs associated to the positions such as operating costs of equipment, dispatch services, communications, administrative services and professional service expenses.

PST current and projected revenue/expenditures:

City of West Richland PST Funds								
	2015 Actual	2016 Actual	2017 Actual	2018 Est.	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Beginning Balance PST Funds	\$ -	\$ 168,664	\$ 200,286	\$ 161,482	\$ 77,727	\$ 52,432	\$ 14,623	\$ (32,184)
PST Revenue Collections	\$ 332,049	\$ 422,602	\$ 452,114	\$ 459,205	\$ 472,981	\$ 487,170	\$ 501,786	\$ 516,839
PST Expenditures 001 General Fund ~ 3 new officers 15/16	\$ 156,576	\$ 327,457	\$ 427,394	\$ 479,437	\$ 498,277	\$ 524,979	\$ 548,593	\$ 566,459
PST Expenditures 105 Criminal Justice Fund ~ 3 new vehicles/debt service	\$ 6,810	\$ 63,523	\$ 63,523	\$ 63,523	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 163,386	\$ 390,980	\$ 490,917	\$ 542,960	\$ 498,277	\$ 524,979	\$ 548,593	\$ 566,459
Ending Balance	\$ 168,664	\$ 200,286	\$ 161,482	\$ 77,727	\$ 52,432	\$ 14,623	\$ (32,184)	\$ (81,804)

Note: PST funds were used to add two new officer positions in 2015 and one new sergeant position in 2016. These positions are expensed in the 001 General Fund under separate category called PST Operations. Three vehicles were purchased using LOCAL program financing.

Benton County Public Safety Tax information is available at:
<http://www.bentonelections.com/VP/Measure.php?number=145>

Please contact Chief Ben Majetich for additional information on the City of West Richland’s implementation of the Public Safety Sales Tax.

Chief Ben Majetich
 West Richland Police Department
 3805 W. Van Giesen

West Richland, WA 99353
bmajetich@westrichland.org