

**Appendix C**  
**Sample City-County Law Enforcement Budget Breakdown**

With a few key pieces of budget information, you can calculate how much support your city generates for the county sheriff department through the county general fund tax. The following steps will explain how to find local law enforcement budget numbers:

1. Start with the General Fund budget for the sheriff's department (some counties levy for certain expenses in the Rural Services Fund, therefore only rural residents pay that portion of the tax revenue) and subtract any contract fees the county receives from cities or other entities. This will equal the total General Fund tax dollars that support the sheriff's department.
2. Divide that figure by the total county taxable value to come up with the countywide tax levy rate per \$1,000 of valuation that all county taxpayers, including city residents, contribute to the sheriff.
3. Multiply this levy rate by the taxable valuation of your city to get the amount of tax residents of your city pay for sheriff services.
4. If your city has a contract with the sheriff, add that in, converting a per capita fee to a total contract cost if necessary, to get a total amount of support to the sheriff's department.

By knowing the population of other cities in your county and their contract amount, you can also determine their level of funding. It is also important to factor in any funding the sheriff department receives from rural or unincorporated residents.

**Data for Midrange County (available from county auditor, sheriff or other officials)**

Total sheriff budget from county general fund	\$1,417,220
Less fees collected under city contracts	\$192,855
Total sheriff budget minus city contract fees	\$1,224,365
Divided by total county taxable value	\$669,817,243
<b>Countywide tax rate for sheriff department</b>	<b>\$1.83</b>

City	Population	Taxable value (FY2011)	Property tax support to sheriff	Current contract per capita	Contract total	Total support to sheriff
City A	1,029	\$23,913,238	\$43,711	\$37	\$37,900	\$81,611
City B	1,128	\$24,261,574	\$44,348	\$0	\$0	\$44,348
City C	74	\$1,668,119	\$3,049	\$24	\$1,800	\$4,849
City D	160	\$2,582,210	\$4,720	\$23	\$3,600	\$8,320
City E	1,439	\$25,236,654	\$46,130	\$0	\$0	\$46,130
City F	637	\$9,730,567	\$17,787	\$19	\$11,900	\$29,687
City G	1,130	\$24,308,363	\$44,433	\$71	\$80,000	\$124,433
City H	516	\$9,789,650	\$17,895	\$48	\$25,000	\$42,895
City I	1,870	\$44,390,514	\$81,142	\$0	\$0	\$81,142
City J	1,296	\$32,061,199	\$58,605	\$25	\$32,655	\$91,260
Unincrp	5,408	\$471,875,155	\$862,545	\$0	\$0	\$862,545
<b>Total</b>	<b>14,867</b>	<b>\$669,817,243</b>	<b>\$1,224,365</b>		<b>\$192,855</b>	<b>\$1,417,220</b>