

Summative Assessment: Revenue Source Analysis

For this assignment, the budget of the Douglas County Sheriff's Office is picked. The budget for the Fiscal year 2021 was available. The budget was \$77.4 million, and about \$64.9 million was spent on the full-time employees of Sheriff's County.

The Funds and Revenue of the Sheriff's Office

The Douglas County Sheriff's Office collects funds for operations in the following ways:

Facts and figures

1. 30.2% of the budget comes from Law and Enforcement Authority Taxes. These taxes come from local, state, and federal governments. However, most of the cost is borne by the local governments. They pay for about 87% (Mollenkamp, 2021). This is used to cover operational costs of the department, paychecks, vehicles, etc.
2. About 23% of their budget comes from Sales and Use tax. This is specifically used for the maintenance of Community Justice Services, Justice Centers, Jails, courtroom security, and other technological services.
3. 37.6% of the budget came from Net General Fund Support. It is a basic fund by the government allocated for a specific department (GASB, 2007). Government allocates budgets to all the services, police, fire department, social services, and infrastructure.
4. 9.8% of funds are collected through fines, services, investments, stock earning, investment funds, and issuance of licenses and permits.

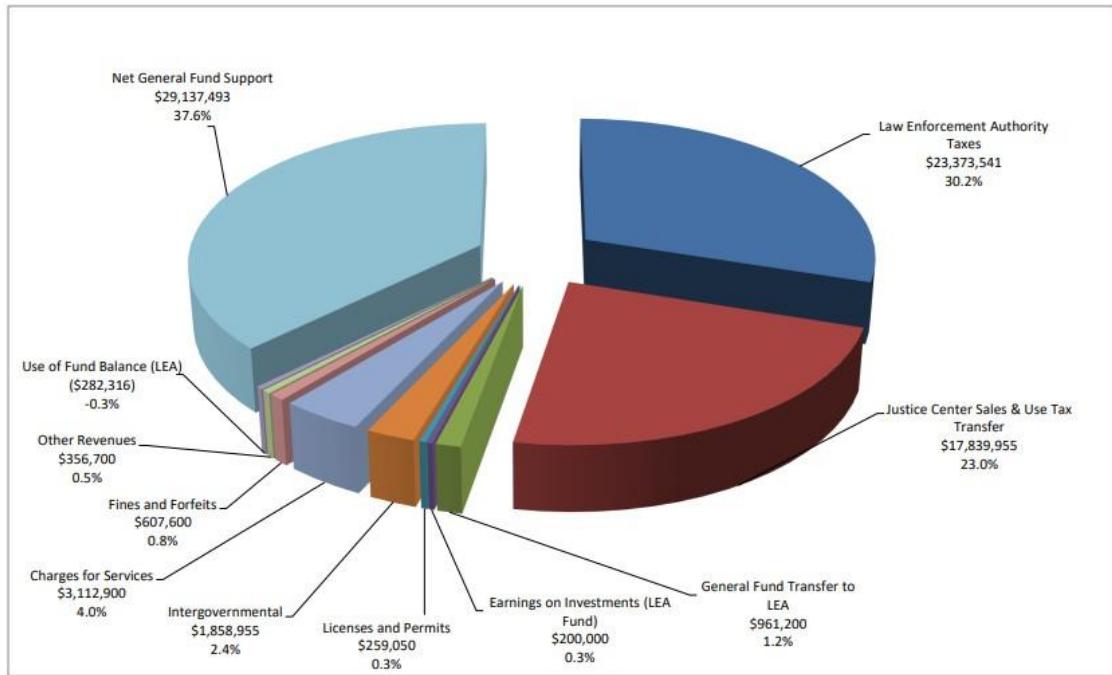
Revenue Amounts

The following Pie Chart represents the Budget of the Douglas County Sheriff's Office 2021:



7

Sources of Funds
2021 Adopted Budget
(Total of \$77,425,078)



83.8% of the budget goes to personal services, like pay, pensions, and retirement funds of serving personal (Romero, 2021).

Strengths and Weaknesses of Budget

1. Net General Fund: it is the most reliable source of the fund, as the government is responsible for funding social services police are one of them. However, the negative of the net fund is that whenever a recession takes place, government funding is slashed, especially for services, and what service is deemed to take up too much suffers the most.
2. Sales Tax: It is a lucrative source of funds; it is simple, easily collected by the authorities, and cannot be evaded; however, counties and states if increase the sales tax, the people find it abuse, there is a lot of resistance, and the popularity of the government in charge

falls. Hence, the counties try not to raise it. As the Sheriff's office gets a small portion from within it, if the county has a hard time meeting its priority expenditure, they would first cut the police budget as it is one of the biggest expenditures for them.

3. Law Enforcement and Authority Tax: Cities raise funds and allocate a significant amount towards law enforcement from those funds. The allocation is done to make cities safer and to better policing and patrolling. However, as the budget shows, most of the funds go into paying off the salaries and pensions of the person employed by the Sheriff's office. And with the recent social push asking for defunding of police, this is part of the budget, which is going to be reduced.
4. Other Sources: Police collect fines and give fines for breaking laws. It is one of the ways at the local level to enforce the law without incarceration. However, there have been observed cases when the police department is pushed to do revenue-based policing to increase the revenue for municipalities, and it has had a negative effect (Goldstein et al., 2020). If there is a quota the police department has to meet concerning fines, the collection process could be harmful to citizens. There are exponentially higher chances of exploitative tactics being adopted by personal, use of force, and coercion for the sake of meeting their quotas.

Payroll Management

As most of the budget of Douglas County Sheriff's office goes to paying their full staffers, in that case, they can use payroll management tools. Payroll management tools can be designed according to the agency and institute. The function is that it contains data on all the employees working with the department, their work details, and its compensation within a specific period. The payroll management contains the following:

- department compensation plans like bonuses, incentives, increments, paid leaves, deductions
- Complete details of payslip
- It also contains any changes that are done to payslips for specific reasons.
- It is used to understand the complete expenditure.

With an effective payroll management tool, the department can plan out how to incentivize the employees for at least one whole fiscal year. Visualization of where money is being hemorrhaged gets easier. Deductions can be applied in a balanced way across the board when a budget shortage calls for it.



College Essay

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