

**28E.23 Budget.**

1. The public safety commission, on or before January 10 of each year, shall make an estimate of the total amount of revenue deemed necessary for operation of the district and, in conjunction with the county board of supervisors and city councils in the district, determine the amounts which will be contributed by the county and by each city in the district from its general fund which are based upon an average of revenues raised for law enforcement purposes in the county or city for the three previous years. As an alternative to computing average revenues raised for law enforcement purposes for the three previous years, a public safety commission, in conjunction with the county board of supervisors and city councils in the district, may calculate the average by using the amounts budgeted for the three previous fiscal years. The average of the amounts budgeted for the three previous fiscal years may be adjusted by a percentage not to exceed the percentage increase in the consumer price index for all urban consumers for the last available twelve-month period published in the federal register by the federal department of labor, bureau of labor statistics.

2. One of the following methods shall be used by the public safety commission for computing the amount of revenue deemed necessary for the operation of the district:

a. The per capita cost shall be computed by dividing the amount of revenue deemed necessary for the operation of the district by the total population of the district and by computing separate amounts for the public safety fund as follows:

(1) The funds to be contributed by each city in the district shall be computed by multiplying the per capita cost by the population residing in each city of the district.

(2) The funds to be contributed by the unincorporated area of the district shall be computed by multiplying the per capita cost by the population residing in the unincorporated area of the district.

b. The percent of service received by the unincorporated area and by each city in the district shall be computed and the percent of service received by each shall be multiplied by the amount of revenue deemed necessary for the operation of the district.

c. Any other method agreed to by each city and county member of the district. The public safety commission shall compute the amount of revenue deemed necessary for the operation of the district and the amounts to be contributed by the county and by each city in the district based upon such agreement. The computation of revenue under this paragraph shall be certified, deposited, and otherwise treated the same as an average of revenues under [section 28E.24](#) for all purposes, including determining the source of additional revenues needed for unified law enforcement services. If the method of funding allowed in this paragraph is used, any requirement relating to average revenues raised for law enforcement purposes for the three previous years in [this section](#), [section 28E.22, subsection 4](#), or [section 28E.24](#), shall not apply.

[C77, 79, 81, §28E.23]

[83 Acts, ch 123, §37, 209](#); [2008 Acts, ch 1032, §201](#); [2014 Acts, ch 1115, §1 – 4](#)

Referred to in [§28E.22, §331.381](#)

2014 amendments take effect May 23, 2014, and apply to fiscal years beginning on or after July 1, 2014; [2014 Acts, ch 1115, §3, 4](#)