

# Clackamas County Sheriff's Office: Financial Condition Analysis

Expenditures outpacing revenues as personal services costs increase



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A Report by the County Internal Auditor

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**Clackamas County Sheriff's Office:  
Financial Condition Analysis -  
*Executive Summary***



# Expenditures outpacing revenues as personal services costs increase

The financial health of the Clackamas County Sheriff's Office is stable. The Sheriff's Operations Fund has a balanced budget. Over the 11-year period from fiscal year 2010 (FY10), the Sheriff's Operations Fund has received 64% of its revenue from the Clackamas County General Fund. As a result, the Sheriff's Office financial health is critically tied to the financial health of Clackamas County. A 2020 county financial condition analysis indicated the county's financial health was stable, with favorable debt, liquidity, fund balance and credit rating indicators. Like the county, the Sheriff's Operations Fund revenues are trending upward, but are being outpaced by an upward trend in expenditures. The Sheriff's Office needs to monitor its increasing personal services costs and the impacts of increasing compensation fringe benefits.

	Revenues per Capita 11-year trend	Expenditures per Capita 11-year trend	Expenditures per Capita FY20	Personal Services %of Total Expenditures 11-year trend	Personal Services %of Total Expenditures FY20	Fringe Benefits % of Compensation 11-year trend
Sheriff's Operation Fund	▲	▲	\$234.89	— less than 1% change	72%	▲
Jail Division	▲	▲	\$72.21	▼	75%	▲
Patrol Division	▲	▲	\$89.51	▲	78%	▲
Investigations & Family Justice Center Divisions	▲	▲	\$30.39	—	88%	▲
Civil Division	▲	▲	\$11.24	▼	92%	▲
Administration Division	▲	▲	\$11.47	▲	83%	▲
Operational Support & Training and Wellness Divisions	▲	▲	\$16.49	—	68%	▲
Public Safety Training Center Division	▼	▼	\$3.59	▲	51%	▲