



CLACKAMAS COUNTY SHERIFF'S OFFICE

Policy # 10

**Printed copies are for reference only.
Please refer to the electronic copy for the latest version.**

Reference: [Clackamas County Finance](#)

BUDGET

General - Budget Control

1. The yearly budget (based on July 1 to June 30 fiscal year) approved by Clackamas County is the basic operational planning tool, defining monetary disbursements within activity categories and allowing certain expenditures for equipment, supplies, training, etc. It is the responsibility of the Administration and Finance Section to advise the Sheriff on alignment of the CCSO Budget plan with the County's Budget Planning process.
2. Each section supervisor/manager must prepare and submit an annual budget request to the Division Commander according to the timeline set out by the Undersheriff in the budget calendar, including justification as outlined in the County's budget preparation manual. The following list is an overview of the major events and timelines in the budget process:
 - a. annual budget preparation begins approximately eight months prior to the start of the fiscal year when the Undersheriff establish an annual budget calendar that reflects internal timelines as well as the timelines established by the County Budget Officer;
 - b. annually the Sheriff's Office receives direction from the County Budget Officer in the form of overall county budget priorities as well as amounts to budget for personnel costs for existing positions, allocated cost amounts and general fund support levels;
 - c. the annual budget reflects the objectives established in the Sheriff's Office Strategic Plan, which establishes priorities to reflect current and long term goals, challenges and opportunities; and
 - d. each Division/Section has the responsibility to assess its resource requirements (i.e. equipment, personnel and technology), capital project requirements, and other requests for expenditures approximately six months before the start of the next fiscal year.
3. Divisions/Sections are responsible for adhering to the budget plan and authorized expenditures.
4. The Budget Manager is responsible for the provision of general procedures coordinating budget planning, cash funds, inventory control and audits.



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Expenditures Authorized in the Budget

5. The budget approval process requires that funds are spent on the items for which the request was made. The Administration and Finance Section shall establish procedures, which are compliant with the County's Budgeting and Financial accounting requirements and policies, involving:

- a. acquisition of goods and services;
- b. county procurement cards;
- c. personnel, travel, training and meeting expenses; and
- d. auditing of the CCSO's fiscal activities and assets.

Procedure for Expenditures Not Previously Authorized in the Budget

6. Divisions/Sections that want to expend dollars from an approved budget line/category on items from another line/category require concurrence of the Finance Section through the chain of command. In addition, depending on the type of change, approval by the County Administrator and/or County Board of Commissioners may be required. Divisions/Sections are also required to notify Administration and Finance of any new funds received (such as grants or donations) after budget adoption as this may require a budget revision to be submitted to the county for approval.