

Multnomah County Auditor's Office

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Law Enforcement Cost Recovery

The Board of Commissioners requested that the Auditor's Office conduct a study to determine whether contract fees from small cities were sufficient to cover contracted Sheriff's patrol services. Wood Village and Maywood Park have no police departments but paid the County \$15,090 each in FY96-97 for law enforcement services provided by the Sheriff's Office. The contracts required the Sheriff to provide law enforcement services at a level not less than that provided to the unincorporated areas of the County, plus at least eight hours per week of supplemental patrol. The cities paid nothing for the unincorporated level of service and an hourly rate of \$36.27 for 8 hours per week of supplemental patrol.

We found that the Sheriff's Office had not submitted a fully loaded cost analysis of law enforcement service charges in accordance with budget policy, nor a recommendation whether charges should be set to recover full costs or set at a lower rate.

Our analysis indicates that \$15,090 was insufficient to cover the full cost of law enforcement services provided under the FY96-97 contracts with Wood Village and Maywood Park. We found no accepted standard for the level of services provided to the unincorporated areas, and no County policies or Board directives, other than the contracts, which guaranteed cities any level of police patrol services at no cost. We estimated that the full cost of an hour of Sheriff's patrol was approximately \$63 per hour in FY95-96. Based upon the Sheriff's activity reports, we estimated the full cost of unincorporated and supplemental law enforcement services provided under these contracts to

be \$366,000 for Wood Village and \$67,000 for Maywood Park.

We found no other County in Oregon that had contracted to provide patrol services to cities at no charge. Some cities in Oregon contract for Sheriff's services, but they pay for all services. Some cities belong to enhanced law enforcement districts that pay for enhanced law enforcement services through a separate tax. In some cities the Sheriff responds to calls but provides no routine patrol. We contacted other cities comparable in size to Wood Village and found they spent an average of \$410,000 in FY96-97 on their police departments.

Several issues should be resolved before the County seeks to recover the full cost of providing municipal police services. Clear policy direction by the Board is needed regarding the respective responsibilities of the cities and the County regarding police services within cities. Should the Board accept responsibility for providing a rural level of law enforcement services to cities at no charge, it should establish some measure or standard of rural law enforcement. The Sheriff's Office should follow County policy regarding the establishment and review of user fees and service charges, including the option to charge less than the full cost of law enforcement services. The Sheriff's Office should develop mechanisms for more accurate accounting of services provided under contracts with the cities, the basis for measuring the level of service, and the method for calculating costs to be recovered. In addition, the Board and the Sheriff should compare the cost-effectiveness of the Sheriff's Office patrol with other means of providing services.

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