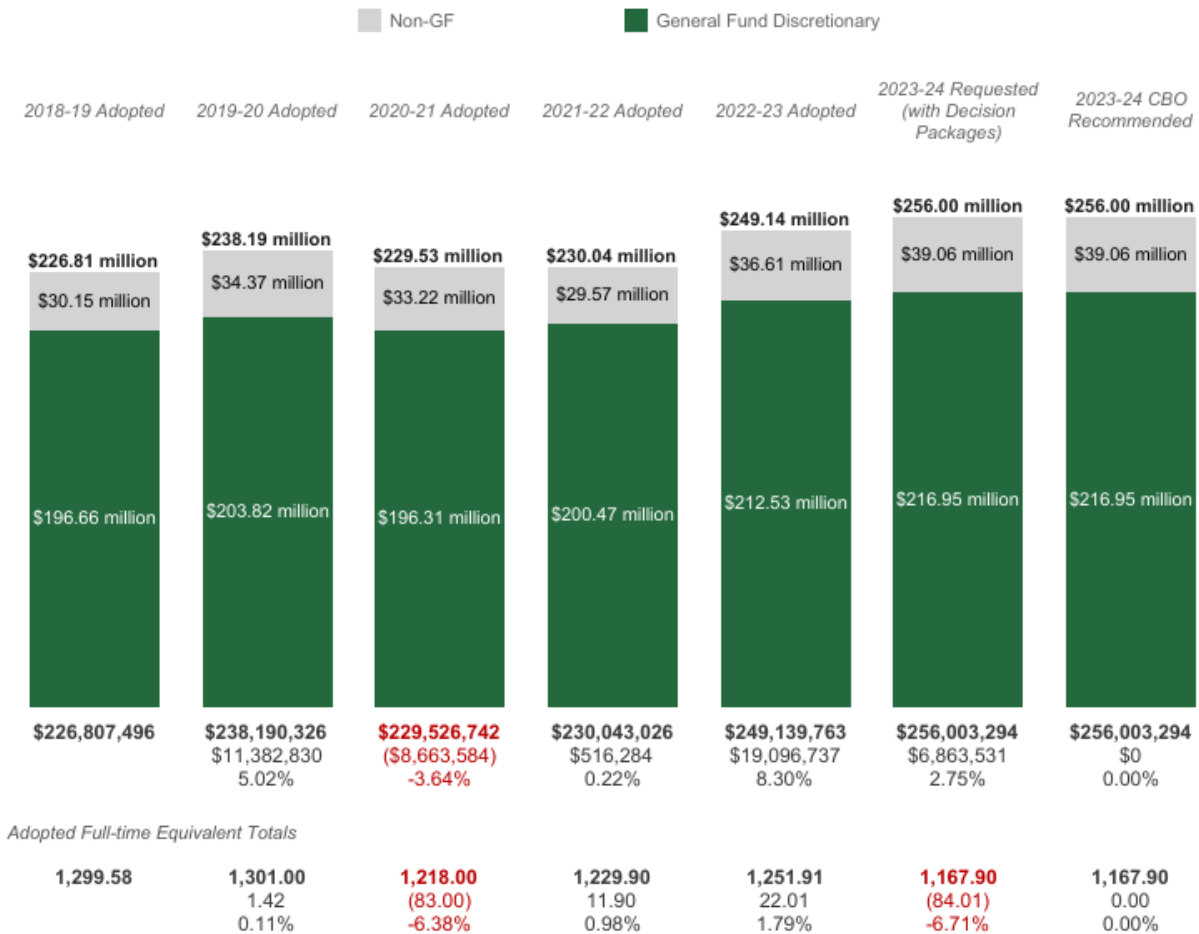




Police Bureau

Adopted Budget Revenues | 5-Year Lookback



EXECUTIVE SUMMARY

The Police Bureau's FY 2023-24 Requested Budget totals \$256,003,294 across all funds. In accordance with the Mayor's Budget Guidance to focus on current base budget allocations, the bureau submitted only one decision package for two full-time non-sworn positions in the Victims Advocate Program that are funded through a reallocated ongoing resource. CBO recommends this request.

The Mayor's Budget Guidance also places the restoration of funding for the 43 sworn officer positions as one of his three priority areas for the \$6.5 million of new ongoing resources. This priority is predicated on the assertion that they will be able to utilize the resources. Based on the Police Bureau's personnel forecast, the bureau will

need some portion, if not all, of the position authority and ongoing General Fund resources for the 43 officers in the next two to three years. CBO's analysis, detailed in this review, illustrates that it is not expected that the bureau will need funding for the 43 positions in FY 2023-24. Thus, CBO recommends that the position authority and ongoing funds be restored in the FY 2023-24 budget, but that the resources be pulled back on a one-time basis to serve as a resource for consideration of other City needs. If the Police Bureau meets their hiring and attrition targets next year, the bureau should have sufficient non-sworn vacancies to cover the costs.

BASE BUDGET & KEY ISSUES

Police Staffing

The Police Bureau's FY 2023-24 Requested Budget eliminates 43 vacant and unfunded officer positions, reducing the number of authorized sworn positions from 882 to 839. In taking this action, the bureau complies with Financial Policy 2.04 and Human Resource Administrative Rules which requires that all ongoing costs, including permanent positions, be supported with ongoing resources. The positions became "unfunded" in the FY 2022-23 Adopted Budget which reallocated resources from the salaries of 43.0 vacant Police Officers to fund 32.0 non-sworn FTE in the Police Bureau to address critical operational needs, including backgrounding, investigative, and forensic support. The request to realign funds from officer salaries to non-sworn positions was brought forward by the Police Bureau as part of their FY 2022-23 Requested Budget.

A Budget Note in the FY 2022-23 Adopted Budget directed the bureau to retain the 43.0 unfunded Police Officer positions and to bring forward a budget proposal to add back the funding for the positions once the number of sworn vacancies dropped below 40. The bureau has made notable progress in recruiting police officers. For example, in the first six months of the fiscal year, the bureau hired 61 police officer positions, however, the Police bureau had approximately 80 sworn vacancies in January 2023. While the Bureau's FY 2023-24 Requested Budget eliminates the 43 positions, the Mayor's FY 2023-24 Budget Guidance makes restoring and funding the 43 Police Officer positions a top priority to address public safety issues in city.

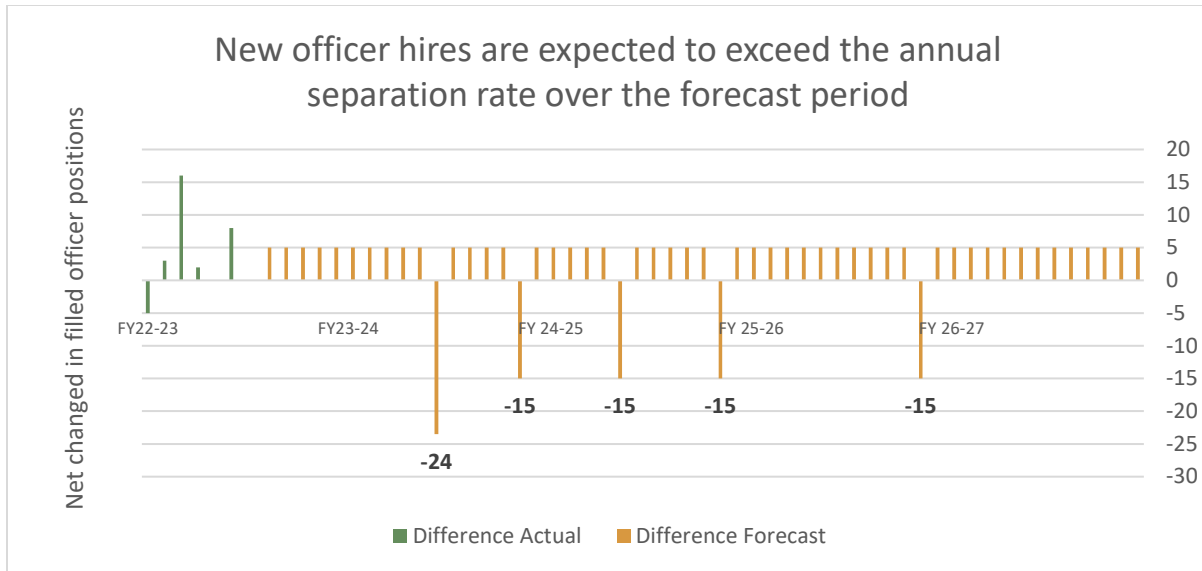
Utilizing the Police Bureau's personnel forecast, CBO's analysis focuses on how likely the additional resources would be spent on filled officer positions versus funded, vacant officer positions. The analysis does not attempt to determine the "right" number of police officers as that work is part of a much larger re-visioning public safety discussion that involves many groups, committees, and City Council.

To do this, CBO explored two scenarios:

- **Add Back Scenario:** Funding and position authority for the 43 vacant, unfunded Police Officer positions is restored in the FY 2023-24 Adopted Budget. In this scenario, the number of authorized sworn positions would remain at 882.
- **No Add Back Scenario:** Funding and position authority for the 43 vacant, unfunded Police Officer positions is not restored in the FY 2023-24 Adopted Budget or in subsequent years of the forecast (through FY 2026-27). In this scenario, the number of authorized sworn positions are reduced to 839 from 882 beginning in FY 2023-24.

Projected Hiring Rates and Attrition Rates

For the first time in several years, the Police Bureau's hiring rate exceeded their attrition rate in the first six months of the current fiscal year. During this period, the bureau added 61 officers and lost 37, totaling a net increase of 24 officers. The change is largely attributed to a notable increase in new hires and a slowing attrition rate compared to the same period in FY 2022-23 when the bureau lost 41 officers and hired 19, a net loss of 22. The Police Bureau's hiring and attrition rate forecast projects the bureau will continue to hire more officers than they will lose through FY 2025-26. The forecast assumes approximately 24% of new officer hires will fail probation which is on par with the average washout rate from prior years.



The chart above reflects the bureau’s net change in hiring and attrition in the current year through FY 2026-27. Except for the five 27-pay period lookbacks that will occur between FY 2023-24 and FY 2026-27, **the bureau’s forecast assumes an average net increase of 5 officers per month (9 hired and 4 officers separate)**. However, the lookback periods are expected to have a significant impact on the replacement rate with 129 officers estimated to retire over the time period of the forecast.

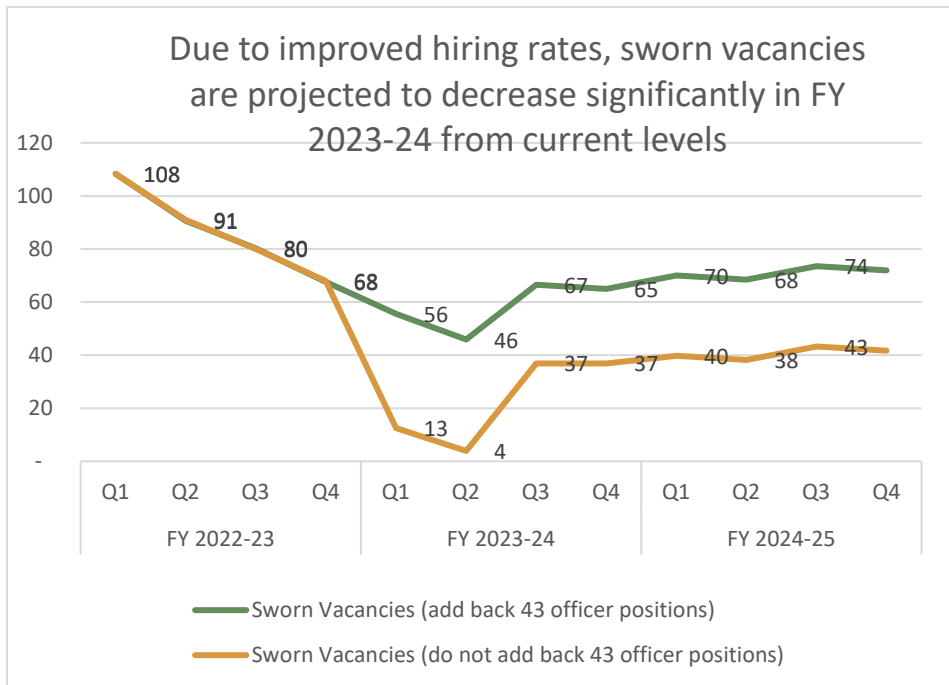
Despite the anticipated net reduction in officers during the 27-pay period lookbacks, the Police Bureau is still expecting the annual replacement rate to exceed the attrition rate in every year of the forecast. Specifically, the bureau forecasts a net increase of 49 officers in FY 2022-23, 12 in FY 2023-24, 20 in FY 2024-25, 40 in FY 2025-26 and 60 in FY 2026-27. Due to the time it takes to train recruits, however, a net increase in new hires does not equate to an immediate increase in officers available for patrol. This time lag in hiring and training and the impact it has on the number of officers able to respond to calls is discussed later in the review.

The bureau’s actual and forecasted hiring rates are attributable in large part to the formidable progress the Police Bureau has made in rebuilding their recruitment and hiring capacity. PPB has devoted internal resources to recruitment by reassigning personnel into these functions. Currently, there are two officers assigned to police recruitment full time, attending job fairs, universities, and other recruitment events. A Sergeant and Captain also augment the team on a rotational basis. The bureau also realigned resources to add six positions to increase the bureau’s operational capacity to perform background investigations on sworn and non-sworn professional staff. The additional staff make the bureau better positioned to fill the significant number of current and anticipated vacancies from retirements over the next several years.

Despite the progress, actual hiring rates have not reached levels where the bureau has needed to draw on the \$5,264,000 in one-time General Fund resources appropriated to the bureau for accelerated officer hiring. This funding was allocated over a two-year period to offset the significant number of separations expected in the near term. The first tranche of funds was appropriated in the FY 2021-22 Adopted Budget but were not used and returned by the bureau in the FY 2021-22 Spring Supplemental Budget. The remaining portion was allocated in the current year budget for accelerated hiring, but \$1,272,678 was reallocated in the FY 2022-23 General Fund Supplemental Ordinance to fund non-Police Bureau programs. The Police Bureau does not anticipate spending the remaining \$853,559 on accelerated hiring this year but is expected to request to carryover the funds to fund officer coach pay.

Vacancy Rates and Sworn Officer Capacity

Another critical factor that CBO considered is the Police Bureau’s forecasted vacancy rates.

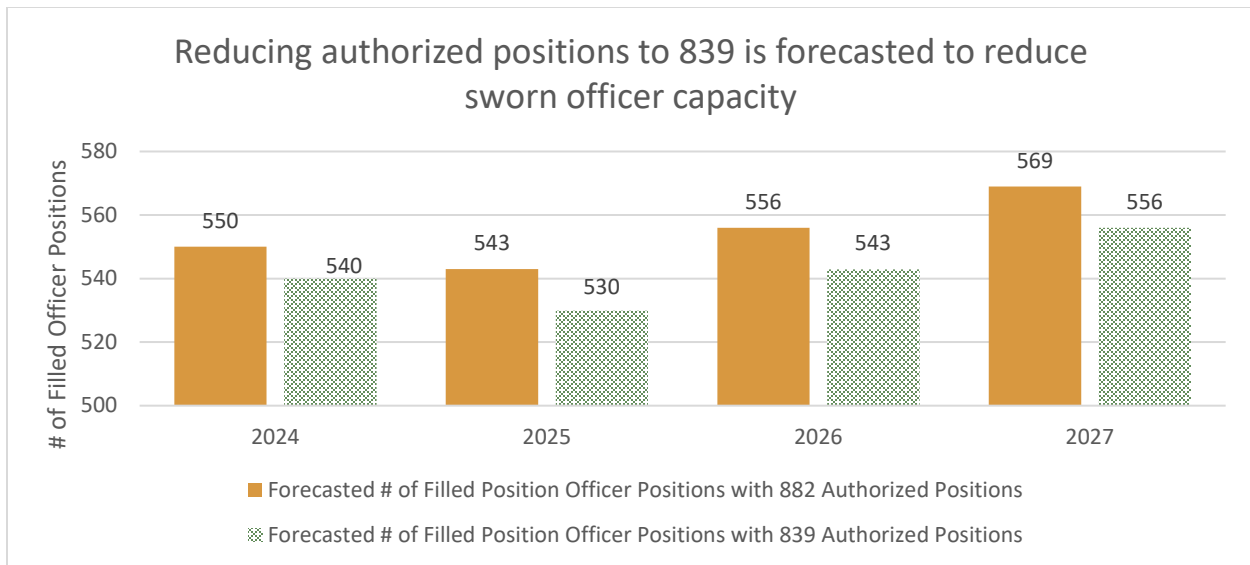


The chart to the left illustrates the Add Back and No Add Back scenarios' impact on forecasted sworn position vacancy levels. The forecasted hiring and attrition rates are the same in both scenarios. The chart demonstrates that the No Add Back scenario is projected to carry fewer vacancies beginning in FY 2023-24, reaching single digits in the second quarter of FY 2023-24 before recovering to an average vacancy rate of approximately 39

officers through FY 2025-26. The drop in FY 2023-24 is due to a reduction in the number of authorized sworn positions from 882 to 839 compared to the Add Back scenario which maintains 882 authorized positions throughout the forecast. Since the Add Back scenario has more positions available to fill, vacancy levels are expected to drop to approximately 46, compared to the No Add back's scenario of an estimated 4 vacancies, in the second quarter of FY 2023-24 before returning to an average rate of approximately 63 vacant sworn positions.

While both forecasts show a notable improvement in vacancy levels compared to the past several years, the inherent tradeoff of carrying too many vacant funded positions is that the funds will not be spent on additional new hires, but on vacant positions. Conversely, if the bureau meets their hiring and attrition rate targets, the no Add Back scenario runs the risk of the bureau not having enough vacant positions available for new hires to fill.

To understand the likelihood that new hires could exceed the number of vacant positions, CBO analyzed how the two scenarios affected filled officer capacity over the forecast period. The Police Bureau's forecast indicates, as shown in the chart below, that the No Add Back scenario would result in fewer filled police officer positions beginning in FY 2023-24 through FY 2026-27.



The difference in the forecasted number of filled officer positions is relatively small between the two scenarios, ranging between 10 to 13 fewer filled positions depending on the year. CBO notes that the forecast is driven by the bureau’s hiring and attrition forecast from the last seven months which is notably better than the previous year. Nevertheless, if the bureau achieves their hiring and attrition targets, the forecast indicates that vacancies are still expected to remain above 60 in the Add Back scenario. Thus, if the position authority and ongoing General Fund resources are restored for the 43 positions in FY 2023-24, pulling back the funds on a one-time basis would be appropriate as the bureau is unlikely to spend the resources. The bureau can utilize vacancy savings from their non-sworn positions, leaving sworn vacancy savings for overtime and other needs. Of the 360 authorized non-sworn positions, the bureau estimates they will have approximately 35 vacancies next year.

Available officers for patrol

While forecasting the number of filled officer positions is important, the metric does not tell the complete picture with regards to staffing. Another important metric to evaluate **Police Bureau’s staffing levels is the total number of officers available for patrol**. It is a figure that fluctuates frequently, involves some degree of estimation, and is best described as a “flow” variable rather than a point-in-time variable.

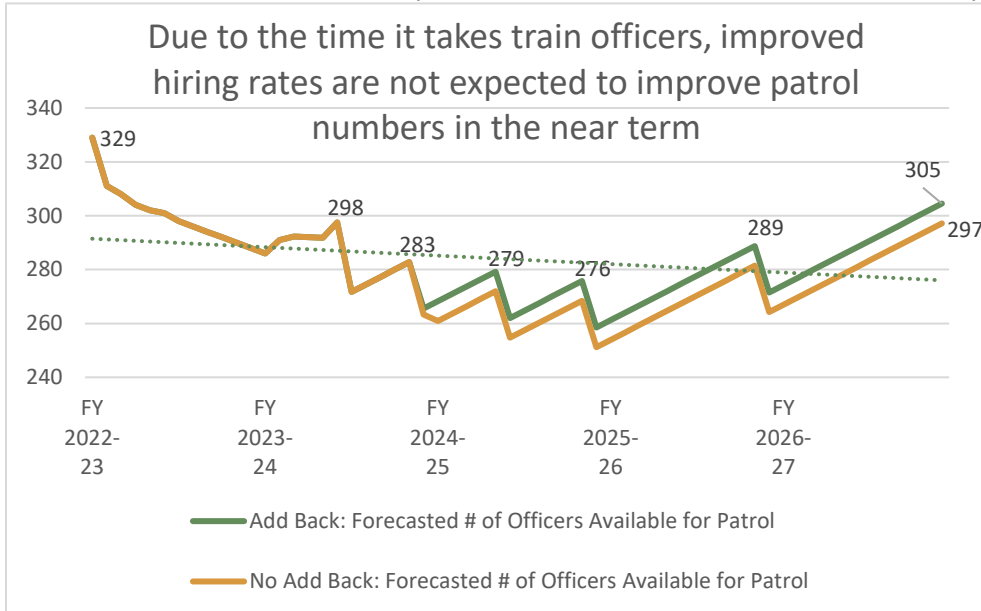
The Police Bureau’s sworn employees fall into three categories: command staff, assigned to resource units, and patrol operations. The number of officers available for patrol is related to the total number of authorized sworn positions, but many other factors inform how many officers are available for patrol each day.

The number of officers available for patrol is affected by:

- The total number of officer vacancies
- The number of officer trainees in probation and the number of new officers rolling off probation after 18 months of training
- The number of officers that are assigned to dedicated resource units (e.g. Traffic, Narcotics & Organized Crime)
- Any promotions through ranks that vacate officer positions
- Any leave or light duty assignments

CBO explored how the bureau’s forecasted hiring and attrition rates impacted the estimated number of officers available for patrol for both the Add Back and No Add Back scenarios.

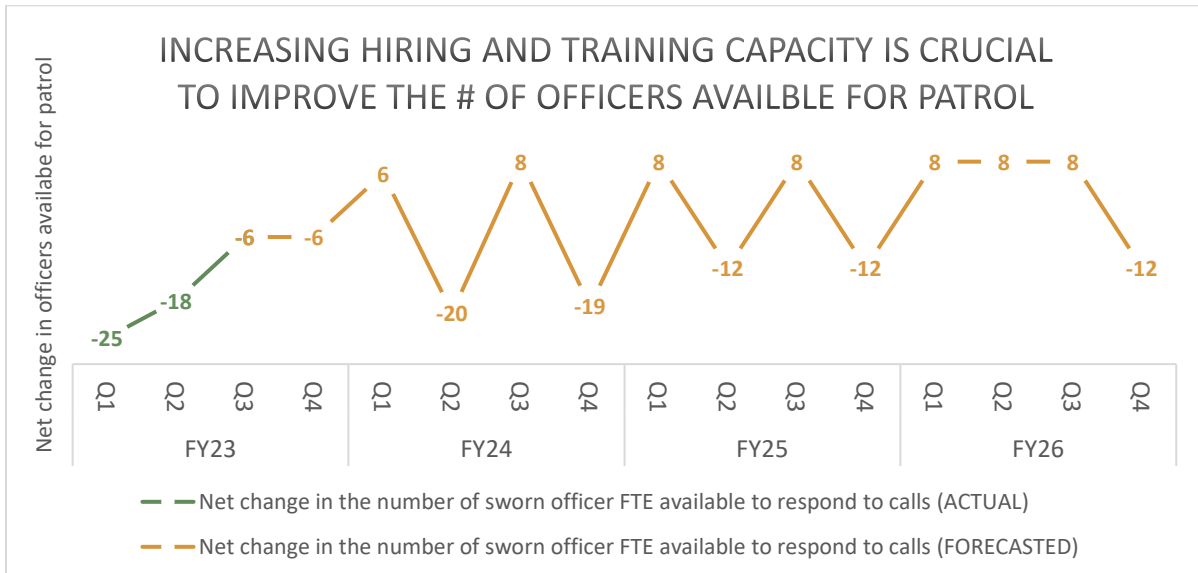
The chart illustrates that the bureau expects the estimated number of officers available for patrol to decrease 8%,



or by approximately 25 officers, between FY 2022-23 and the end of FY 2025-26. The fluctuations are due to the five 27-lookback periods that will occur over the next four years. The trend lines are the same for both scenarios but differ in the estimated total number of officers available for patrol beginning in FY 2023-24. The No

Add Back scenario is forecasted to have fewer trainees in FY 2023-24 which translates to approximately seven fewer officers coming off patrol in FY 2025-26.

The chart below provides a closer look at the factors contributing to the downward trend in the estimated number of officers available to respond to calls. Despite the bureau's hiring rate over the past year, the net reductions in officers illustrates how one lookback period can erase approximately three months of gains in patrol levels. Thus, without a commensurate increase in hiring and training to offset anticipated separations 18 months from now, the number of officers available for patrol is not expected to improve in the next 2 to 3 years. This is particularly concerning as call times for all call types have increased significantly over the past year.



To help stabilize the number of officers able to respond to calls, the Police Bureau received \$400,000 in one-time General Fund resources in the FY 2021-22 Fall Supplemental Budget to hire up to 25 retired officers to address staffing shortages. The \$400,000 was intended to cover the additional benefit cost of each retire/rehire position as the benefit cost of regular sworn positions are covered by FPDR. However, the resources fell to balance as no officers participated in the program.

Another factor that impacts the bureau's ability to stabilize patrol levels is the capacity of the State's Basic Training Academy. The Police Bureau received \$756,000 in one-time General Fund resources in the FY 2021-22 Fall Supplemental Budget which were carried over to the current budget to develop a City of Portland Basic Training Academy for new officer recruits. This funding was intended to provide the Police Bureau with the capacity to train officers if the State could not accommodate the bureau's hiring needs. However, to date, the State has been able to accommodate the City's training needs. Consequently, the funds were reallocated to non-Police Bureau needs in the FY 2022-23 General Fund Fall Supplemental Budget.

CBO notes that the likelihood the Police Bureau will need to develop a Basic Training Academy depends on several internal and external factors that are difficult to predict. These factors include the Police Bureau's ability to increase hiring levels to forecasted levels, the number of jurisdictions that compete for training academy slots, and the State's ability to increase their training capacity to meet the Police Bureau's service level needs. Further, it remains unclear whether the State would approve a training academy administered by the Police Bureau or if additional requirements or resources would be needed to achieve the State's approval.

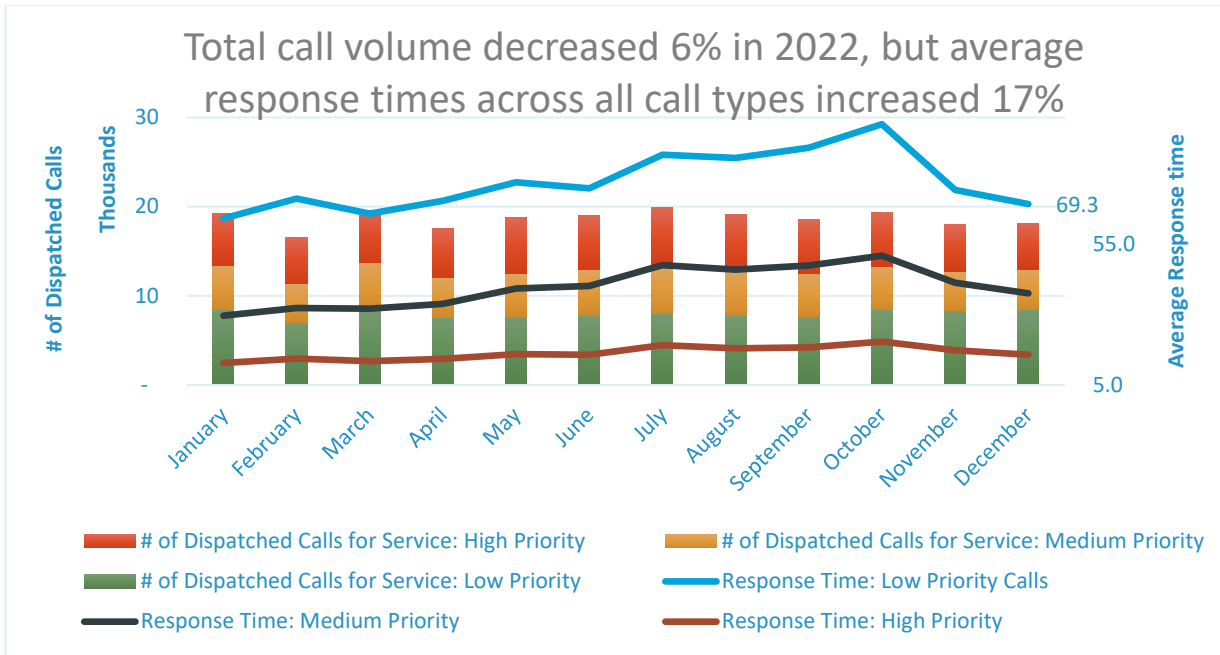
CBO's Recommendation:

Based on the Police Bureau's personnel forecast, the bureau will likely need some portion, if not all, of the position authority and ongoing General Fund resources for the 43 officers in the next two to three years. However, as shown in the above analysis, it is not expected that the bureau will need funding for the 43 positions in FY 2023-24. Thus, CBO recommends that the position authority and ongoing funds be restored in the FY 2023-24 budget, but that the resources be pulled back on a one-time basis. If the Police Bureau meets their hiring and attrition targets next year, the bureau should have sufficient non-sworn vacancies to cover the costs.

Moving forward, the Police Bureau should provide their personnel forecast with updated actual and projected hiring, attrition and wash out rates, estimated vacancy levels, and estimated officers available for patrol through FY 2025-26 as part of the Bureau's FY 2023-24 Fall Supplemental Budget. This information will inform whether the ongoing General Fund resources be included in the Bureau's Current Appropriation Level for FY 2024-25. CBO also recommends that the Police Bureau work with CBO to identify a fully loaded budget estimate for the 43 positions prior to the release of the Mayor's FY 2023-24 Proposed Budget.

Call Volume and Response Times

The Police Bureau's dispatched call volume trended upward for several years until flattening out at approximately 260,000 dispatched calls per year between 2018 and 2019. In 2020 and 2021, dispatch call volume decreased to approximately 237,000 calls, a 9 percent reduction from the prior two years. This downward trend continued in 2022 with dispatch call volume decreasing to 223,655 total calls, a 6 percent decline compared to 2021. Current year total call volumes are tracking slightly higher—approximately 1%—than the same period in 2022.



The chart above illustrates monthly call volumes and average response times in 2022 which experienced an upward trend in late summer and through the fall of 2022, with high priority response times peaking at 20.4 minutes in October. **While call volumes were down in 2022, average response time to high priority calls increased to 16.3 minutes or 4.08 minutes more than 2021, a 33% increase. Average response times for medium priority calls increase 31% in 2022, hitting an average of 39.8 minutes, or 9.52 minutes more than 2021.** Disorder calls continued to be the number one call group for high and medium priority calls.

The bureau cites the volume of high priority calls that require heavy resource responses and the number of available officers as significant factors that are contributing to higher response times. For example, there were 94 homicide offenses in 2022 (excluding vehicular manslaughter and Officer Involved Shootings), a 6 percent increase from the year before and 61% more than the previous three-year average of 58 homicide victims.¹ Total shootings incidents decreased approximately 1% in 2022 but were 48% higher than the previous three-year average.

In July 2022, the Mayor issued an Emergency Declaration that created a unified command structure to address the city's efforts, led by the OMF's Community Safety Division. The Emergency Declaration set a goal to reduce gun violence by at least 10 percent over the next two years. The command structure includes the Police Bureau's Focused Intervention Team (FIT) which became operational in January 2022 with the goal of deescalating and lowering tensions in the community that are contributing to gun violence in the city. The team consists of 12 officers and two sergeants and share on-response duties with officers in the Enhanced Community Safety Team (ECST). The team coordinates with the Office of Violence Prevention and is overseen by FIT's Community Oversight Group (FITCOG), both of which are part of the Community Safety Division. FIT is still working on developing metrics for assessing outcomes and performance measures, however, the bureau states that FIT's work is expected to reduce gun related crimes and shootings within the city. CBO notes that gun violence remains at record highs six months into the Emergency Declaration.

Nevertheless, absent a significant reduction in total dispatch call volume, a significant increase in the pace of hiring or a reduction in attrition, the Police Bureau's 911 response times are not expected to improve in the near term.

¹ <https://www.portland.gov/police/open-data/documents/2022-gun-violence-trends/download>

One-Time Analysis

The FY 2022-23 Adopted Budget allocated \$7.7 million in one-time funds for several programs that are set to expire at year end. Financial Policy 2.04 states that one-time funds should only be used on projects with a defined end date, bridge funding, or to address citywide liabilities that are not included in the City's five-year forecast. The section below identifies the programs funded with one-time resources in the current year budget and whether any have ongoing implications that are expected to have service implications in FY 2023-24 without additional resources either through carryover, new resources, or the reallocation of internal resources.

The programs funded with General Fund one-time resources in the FY 2022-23 Adopted Budget are described below:

1) Enhance Investigative Capacity and Car Theft Pilot

The Adopted Budget included \$1,600,000 in one-time General Fund resources to support investigation capacity expansion and car theft pilots. This included \$1,322,000 for personnel expenses to support overtime costs to help with the criminal investigation backlog; \$250,000 for materials and services costs to provide targeted outreach for reducing car theft by educating Portlanders on the makes and models of most commonly stolen vehicles and providing coupons for car clubs to prevent theft; and \$28,000 for materials and services costs to fund mechanic shops in underserved neighborhoods to provide catalytic converter tagging and identification procedures to prevent theft.

The FY 2022-23 General Fund Supplemental Ordinance reallocated \$500,000 of the \$1.6 million toward non-Police Bureau program needs. Of the \$1.1 million that remains, the bureau has spent a total of \$265,000 to date on overtime for criminal investigations (\$251,582) and approximately \$11,000 on a Catalytic Converter Theft pilot project in the Eliot neighborhood. The bureau anticipates requesting carryover in the FY 2022-23 Spring Supplemental Budget to continue to fund overtime expenses for car theft investigations and the pilot program. Analysis will be included in CBO's review of the bureau's forthcoming FY 2022-23 Spring Supplemental Requested Budget to determine if carryover funds are recommended and whether the bureau can reallocate existing resources to fund this work.

2) Expand Public Safety Support Specialists (PS3s)

The FY 2022-23 Adopted Budget included \$3,911,373 in one-time General Fund resources for bureau program expenses to add 28.0 Limited Term Public Safety Support Specialists positions, 1.0 Limited Term Manager I, 2.0 limited duration Supervisor I, and 1.0 limited duration Administrative Specialist I to the Public Safety Support Specialist Program. Of the \$3,911,373, \$1,995,687 was reallocated to fund other needs in the FY 2022-23 General Fund Supplemental Budget. The bureau does not intend to spend the remaining resources as the Public Safety Support Program is an ongoing program and filling limited term positions would have service level implications if ongoing resources were not provided.

Instead, the Police Bureau is expecting to request to carryover \$700,000 of this resource for the bureau's anticipated coach pay bubble, driven by hiring levels over the past year. Analysis will be included in CBO's review of the bureau's forthcoming FY 2022-23 Spring Supplemental Requested Budget to determine if carryover funds are recommended or if the bureau can reallocate existing resources to fund coach pay premiums.

3) Bureau Wellness

The Adopted Budget included \$915,000 in one-time resources to expand the Police Bureau's wellness program offerings in three program areas: emotional, physical, and mental health. The expanded offerings aim to boost overall physical and mental health, improve work quality, and help to retain existing staff and attract new hires. The offerings include: 1) Cardiac Screening (\$660,000) for a one-time onsite cardiac screening for all staff to identify heart issues and prevent heart attacks; 2) Coaching Certification (\$115,000) resources for sworn and non-sworn members to become certified trainers in areas like fitness, nutrition, yoga, and personal finance; 3) In-House Mental Health Provider (\$100,000) to give bureau staff more accessibility and specialized mental health support for the unique types of traumas experienced by frontline first responders; and 4) Staff In-Service (\$25,000) to fund in-service training opportunities.

To date, the bureau has spent approximately \$100,000 on wellness initiatives. While wellness is an ongoing need, the bureau indicates these resources are for one-time initiatives. The Police Bureau is expected to submit a carryover request in the FY 2022-23 Supplemental Budget.

4) Department of Justice (DOJ) Body Worn Cameras

The Adopted Budget included \$2,650,000 in one-time General Fund resources carried over from the FY 2021-22 Fall Supplemental Budget to support the creation of a Body Worn Camera Program. The program is required as part of the City's existing DOJ Settlement Agreement.

The BWC Program is on pause until negotiations between the City and the PPA conclude. If a policy is approved, the bureau would be prepared and able to begin a pilot within weeks. If a policy cannot be approved, it would be potentially 6-9 months out based on arbitration. Due to the program pause, the current year's total \$3.17 million budget for the BWC program remains unspent. The bureau is expecting to submit a carryover request for the \$2.65 million in the FY 2022-23 Spring Supplemental Budget.

5) Portland Police Bureau Training Academy

The Adopted Budget included \$756,000 in one-time General Fund resources carried over from the FY 2021-22 Fall Supplemental Budget to develop a Basic Training Academy in the City of Portland to train police officers. All the funds were reallocated in the FY 2022-23 General Fund Supplemental Ordinance to fund other needs outside of the Police Bureau. CBO notes that if the State provides permission to the city to administer a PPB Training Academy, this is expected to be an ongoing cost that would require an ongoing fund source.

6) Contingency Roll Forward

The bureau received \$5,264,000 in one-time General Fund discretionary resources in the FY 2021-22 Adopted Budget, intended to support the accelerated hiring of 30 officers. Half of these resources were allocated for use in FY 2021-22, and the other half were set-aside in contingency for use in FY 2022-23. The Portland Police Bureau was directed to use this funding only for the personnel costs related to 30 new Police Officer hires and no other bureau expenses.

Of the \$2,632,000 allocated for accelerated hiring in the current year budget, \$1,272,678 was reallocated in the FY 2022-23 General Fund Supplemental to fund other city needs outside of the Police Bureau. The Bureau plans to request to carryover the remaining balance to fund the bureau's premium pay for coaching new officers next year. Analysis will be included in CBO's review of the bureau's forthcoming FY 2022-23 Spring Supplemental Requested Budget to determine if carryover funds are recommended or if the bureau can reallocate existing resources to fund coach pay premiums.

7) Body Worn Camera Program: Support for Multnomah County and the Public Defender's Officer

The Adopted Budget provided \$520,000 in one-time General Fund resources to provide \$260,000 in resources to the Multnomah County's District Attorney's Office and \$260,000 to the Public Defender's Office. These resources were allocated to increase staff capacity at the District Attorney and Public Defender's Office due to the additional workload from reviewing and processing evidence produced by the City's Body Worn Camera Program.

The Bureau's FY 2023-24 Requested Budget submission allocates \$520,000 in ongoing resources from the bureau's base budget for this purpose. The bureau is not expecting to spend the one-time resources in the current year budget and intends to request them as carryover towards one-time Body Worn Program implementation costs.

DECISION PACKAGE ANALYSIS

Position Authority for Advocacy Program

PL_14790, \$0, 2.00 FTE

Request Summary

This request is for position authority for 2.0 FTE, a 1.0 Supervisor I FTE and 1.0 Coordinator I to support the Victims Advocacy Program. This is a technical realignment as the positions are funded with reallocated ongoing resources, but the bureau is requesting permanent position authority.

CBO Analysis

The FY 2022-23 Adopted Budget included \$367,107 in additional ongoing General Fund discretionary resources to the Police Bureau's budget for 3.0 FTE Coordinator I Victim Advocate positions to address the needs of shooting victims and family members of homicide victims. The current year adopted budget also centralized the existing Victim Advocate positions from the Sex Crime Unit and Human Trafficking Unit to create a Victim Advocates Program that streamlines victim services within the Police Bureau. The decision package was originally intended to create five positions, two of which are funded with reallocated ongoing resources; however, only position authority for the 3.0 FTE Coordinator I positions, funded with additional ongoing General Fund resources, were added by mistake.

Rather than delay hiring for the two positions funded with realigned ongoing resources (i.e. the Supervisor and additional Coordinator I), the bureau filled both positions from the same recruitment as the 3.0 Coordinator I positions in the spring of 2022. Together, the five positions support the Victim Advocacy group within the Detective Division.

CBO recommends this request for 2.0 FTE as the bureau is funding these positions with existing ongoing resources.

CBO Recommendation: \$0 | 2.00 FTE

SUMMARY OF REQUESTS & RECOMMENDATIONS (ALL FUNDS)

Portland Police Bureau

		2022-23 Adopted Budget	2023-24 Requested Base (A)	Bureau Decision Packages (B)	CBO Recommended Adjustments (C)	Total Recommended Budget (A+B+C)
Revenue	Miscellaneous	\$576,588	\$606,088	\$0	\$0	\$606,088
	Licenses & Permits	\$1,200,000	\$1,100,000	\$0	\$0	\$1,100,000
	Intergovernmental	\$6,804,114	\$3,086,193	\$0	\$0	\$3,086,193
	Interagency Revenue	\$19,272,686	\$24,106,140	\$0	\$0	\$24,106,140
	General Fund Discretionary	\$212,534,381	\$216,946,609	\$0	\$0	\$216,946,609
	Charges for Services	\$1,876,600	\$2,345,500	\$0	\$0	\$2,345,500
	Beginning Fund Balance	\$6,875,394	\$7,812,764	\$0	\$0	\$7,812,764
Revenue	Sum:	\$249,139,763	\$256,003,294	\$0	\$0	\$256,003,294
Expense	Personnel	\$184,728,885	\$190,972,105	\$0	\$0	\$190,972,105
	Internal Materials and Services	\$40,310,876	\$43,667,716	\$0	\$0	\$43,667,716
	External Materials and Services	\$23,986,298	\$21,249,769	\$0	\$0	\$21,249,769
	Capital Outlay	\$113,704	\$113,704	\$0	\$0	\$113,704
Expense	Sum:	\$249,139,763	\$256,003,294	\$0	\$0	\$256,003,294