

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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DEAN J. DORTONE
CHIEF FINANCIAL OFFICER

A handwritten signature in blue ink, appearing to read "Dortone", is located below the name of the Chief Financial Officer.

TO: Josh Shapiro, Chair
Valerie A. Arkoosh, MD, MPH, Vice Chair
Joseph C. Gale, Commissioner
Lauren Lambrugo, Chief Operating Officer

FROM: Dean J. Dortone, Chief Financial Officer

SUBJECT: **2016 General Fund Financial Update - Second Quarter (Q2)**

DATE: September 15, 2016

2015 Financial Results and 2016 General Fund Budget:

In early 2016, the County was projecting the General Fund (GF) would end 2015 with a \$141,000 surplus. However, with better than expected financial performance (audited), the General Fund finished 2015 with an \$800,200 surplus and year end fund balance of \$40.9 million (10.87% of GF revenues). This is the third consecutive year (2013 – 2015) the County has achieved a surplus in the GF.

The County's adopted 2016 GF Budget is balanced with \$389.7 million of revenues and \$389.7 million of expenditures. With the State budget impasse, timing of revenues relating to 2015 were delayed and realized in 2016 on a cash basis. Therefore, approximately \$41.7 million of State grant revenue is included in various revenue line items in this presentation, which have been noted on each page of the financial statements included in this report.

The first six months of 2016 presented some challenges for the County. In addition to managing critical health services, primarily funded by State revenues, the County experienced the fourth largest snow storm (January 2016) on record in the Philadelphia region with more than two feet of snow. These events and others (Ice Storm of 2014 and Superstorm Sandy of 2012) are a reminder of how important it is to maintain adequate General Fund reserves.

Since the beginning of 2016, the US economy has been volatile, however regionally the County managed to maintain a stable economy with better than expected growth in the real estate market, continued economic development and strong employment trends compared to State and National levels. For the first six months of 2016, the County posted the highest number of single family homes sold (3,080) in the 12-County Region. In addition, the total number of homes sold increased 10.2% over the six months of 2015, as reported by Berkshire Hathaway HomeExpert Market Report (July 2016).

GF Revenue Highlights at a Glance:

- Overall the County received 72% or \$ 280.4 million of the GF Revenue Budget at June 30, 2016
- Real Estate Taxes (RET) comprise 52% of the total 2016 GF Revenue Budget
 - The County collected 92% or \$186.7 million of the budget consistent with prior year collections during the same time period
 - Net real estate taxable assessments increased modestly by \$178.3 million or 0.3% (as of 6/30/16)
- Grant revenues comprise another 35% of the total GF Revenue Budget
 - The County received 51% or \$69.6 million of grant revenues compared to 47% during the same time in 2015
 - Approximately \$41.7 million of 2015 State grant revenue was received during Q1/2016, which has been netted out of the 2016 revenue performance for presentation purposes
- Departmental and other revenues comprise the remaining 13% of the total GF Revenue Budget
 - The County received 47% or \$24 million of departmental and other revenues compared to 48% during the same time in 2015
 - Overall this revenue category is projected to underperform budget in 2016 by \$195,000
 - ✓ Clerk of Courts fee revenue is projected \$240,000 higher than budget as a result of increased level of court fees collected year-to-date in 2016
 - ✓ Anticipating \$230,000 of reimbursed expense relating to the 2015 Papal visit
 - ✓ An unanticipated \$125,000 legal settlement was received by the County in 2016
 - ✓ In 2016, the State Department of Corrections moved all State inmates from County prisons to State facilities decreasing the County's contract by approximately \$560,000
 - ✓ New Federal Communications Commission (FCC) regulations took effect in June 2016 reducing the Correctional Facility telephone commission rate and revenue by a projected \$230,000

GF Expenditures at a Glance:

- Overall the County spent 47% or \$182.6 million of the GF Budget at June 30, 2016
- The 2016 Expenditure projections include a net \$200,000 of additional spending over the 2016 Budget

- The County's Human Services Center building lease includes \$300,000 of unanticipated common area maintenance charges, not included in the 2016 Budget
- Overall GF debt service is projected to be \$200,000 lower than budget as a result of debt restructuring and better than expected interest rates in 2016
- The blizzard of 2016 added unanticipated costs for overtime, materials, contracted services and emergency services
- Overtime in certain departments is higher than budget due to vacant positions, coverage for employees on sick leave and military leave and a higher level of service requirements
- The County deposited \$8 million into the pension fund as budgeted for 2016

Summary:

With the current 2016 financial projections, the County is forecasting a moderate deficit of approximately \$295,000. However, this is an early projection, which will likely change as the 2017 budget process unfolds and staff updates the 2016 revenue and expenditure projections. Typically, the County outperforms the budget and its early projections without any unanticipated significant expenses or changes to revenues. Overall, the housing market and business continue to show signs of strength in the Philadelphia Region and Montgomery County, which may help offset negative budget impacts before year end. Updated revenue and expenditure information will be provided at the next quarterly update (Q3) and during the Proposed 2017 Budget presentation, scheduled for November and December. For more details, the unaudited GF financial performance as of June 30, 2016 has been provided for your review.

Montgomery County
Quarterly Financial Report
Fiscal Year 2016, Quarter Ending June 30, 2016

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

SUMMARY PAGE

General Fund Revenue	2014 Actual (Audited)	2015 Actual (Audited)	2016 Adopted	2016 Current Projection	Current Projection over (under) Adopted Budget
Taxes	\$ 184,666,660	\$ 182,138,547	\$ 202,203,463	\$ 202,203,463	\$ -
Parkhouse and HSC Facilities Departmental and Other Local non-Tax Revenues	13,956,201	256,716	134,000	134,000	-
Grant Revenue	48,775,947	50,921,206	50,977,389	50,782,389	(195,000)
Total Revenues	134,110,198	92,371,028	136,439,383	136,439,383	-
Fund Balance January 1	381,509,006	325,687,497	389,754,235	389,559,235	(195,000)
Total Revenues and Balance	23,980,278	40,050,000	40,562,765	40,850,278	
Appropriation	405,489,284	365,737,497	430,317,000	430,409,513	
Total Expenditures	378,452,178	373,470,952	389,722,974	389,822,974	100,000
End of Year Adjustments	(2,006,005)	48,583,733	-	(41,744,733)	
Annual Operating Surplus/(Deficit)	1,050,823	800,278	31,261	(263,739)	
Non-Recurring Revenues and Expenditures					
Net Asset Sale Proceeds/One Time Revenues	15,018,899				
Year-End Fund Balance	\$ 40,050,000	\$ 40,850,278	\$ 40,594,026	\$ 40,586,539	
Fund Balance as a % of Revenues	10.5%	10.9%	10.4%	10.4%	

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

REVENUE DETAIL

	2014		2015		2016			
	2014 Actual (Audited)	Adopted Budget	Q2 Actual	Q2 as % of 2015 Budget	Adopted Budget	Q2 Actual	Q2 as % of 2016 Budget	2016 Projection
REAL ESTATE TAXES:								
Current	\$ 179,765,119	\$ 179,683,033	\$ 173,649,680	96.6%	\$ 197,703,463	\$ 184,909,157	93.5%	\$ 197,703,463
Prior	4,901,541	4,500,000	1,675,347	37.2%	4,500,000	1,835,705	40.8%	4,500,000
Total	184,666,660	184,183,033	175,325,027	95.2%	202,203,463	186,744,862	92.4%	202,203,463
PARKHOUSE AND HSC FACILITIES	13,956,201	200,000	331,716	165.9%	134,000	100,000	74.6%	134,000
DEPARTMENTAL REVENUE								
Adult Probation	1,589,822	1,596,124	1,121,829	70.3%	1,601,255	1,142,381	71.3%	1,601,255
Aging and Adult Services	2,241,985	2,575,000	914,341	35.5%	2,580,000	1,246,641	48.3%	2,580,000
Assets and Infrastructure	2,022,894	1,901,527	989,303	52.0%	1,891,072	959,395	50.7%	1,891,072
Board of Assessment	126,870	126,500	40,440	32.0%	135,000	24,150	17.9%	135,000
Children and Youth	423,129	361,500	246,700	68.2%	361,500	232,013	64.2%	361,500
Clerk of Courts	4,621,366	5,100,000	2,400,171	47.1%	4,704,100	2,660,685	56.6%	4,944,100
Conservation District	207,419	350,701	203,198	57.9%	396,122	212,376	53.6%	396,122
Coroner	295,720	311,350	233,280	74.9%	364,350	175,595	48.2%	364,350
Correction Facility	2,708,626	2,513,992	1,502,876	59.8%	3,296,480	1,658,243	50.3%	2,506,480
Courts	40,085	336,150	153,698	45.7%	479,364	103,749	21.6%	479,364
District Attorney	136,857	248,919	87,937	35.3%	248,919	95,078	38.2%	248,919
District Justices	2,968,503	3,000,000	1,420,415	47.3%	3,000,000	1,397,540	46.6%	3,000,000
Domestic Relations	5,567,774	6,053,241	2,505,980	41.4%	5,968,626	2,635,551	44.2%	5,968,626
Drug and Alcohol Programs	225,941	240,000	121,008	50.4%	240,000	118,717	49.5%	240,000
DUI Administration	854,115	783,000	364,287	46.5%	783,000	372,095	47.5%	783,000

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

REVENUE DETAIL

	2014		2015		2016			
Health Department	1,535,436	1,276,950	790,190	61.9%	1,531,950	782,362	51.1%	1,531,950
Information Technology	345,581	75,000	51,166	68.2%	65,000	49,460	76.1%	65,000
Juvenile Probation	420,743	400,000	174,899	43.7%	305,500	134,951	44.2%	305,500
Law Library	27,460	20,000	14,071	70.4%	20,000	14,632	73.2%	20,000
Mental Health Programs	711,693	250,000	431,334	172.5%	30,000	436,894	1456.3%	30,000
Planning Commission	815,842	1,193,662	761,491	63.8%	1,009,471	351,169	34.8%	1,009,471
Prothonotary	4,077,297	4,171,489	1,918,598	46.0%	4,072,639	1,783,313	43.8%	4,072,639
Public Defender	19,350	40,000	1,434	3.6%	30,000	9	0.0%	30,000
Public Safety	1,152,307	1,029,868	508,672	49.4%	2,035,999	216,727	10.6%	2,265,999
Purchasing	2,003	-	850	-	850	531	-	850
Recorder of Deeds	5,514,226	5,430,962	2,936,276	54.1%	6,175,512	3,124,620	50.6%	6,175,512
Register of Wills	2,285,339	2,602,000	1,206,344	46.4%	2,574,000	1,256,816	48.8%	2,574,000
Sheriff	2,448,204	2,507,330	1,318,265	52.6%	2,521,530	1,209,477	48.0%	2,521,530
Tax Claim Bureau	2,823,066	2,825,000	1,577,066	55.8%	2,825,000	509,908	18.0%	2,825,000
Treasurer	96,285	95,000	52,257	55.0%	93,000	51,873	55.8%	93,000
Youth Centers	83,404	45,150	29,556	65.5%	150	15,829	10552.7%	150
Other Department Revenue	398,679	366,533	(151,650)	-	12,000	209,375	1744.8%	12,000
Total Departmental Revenue	46,788,021	47,826,948	23,926,282	50.0%	49,352,389	23,182,155	47.0%	49,032,389
OTHER REVENUE								
Interest	145,771	150,000	45,262	30.2%	100,000	49,687	49.7%	100,000
Recoverable Expenditures	1,805,749	2,303,417	34,878	1.5%	1,500,000	708,055	47.2%	1,625,000
Bail Recovery	36,406	100,000	5,933	5.9%	25,000	-	0.0%	25,000
Total Other Revenue	1,987,926	2,553,417	86,073	3.4%	1,625,000	757,742	46.6%	1,750,000
TOTAL DEPARTMENT AND OTHER REVENUE	\$ 48,775,947	\$ 50,380,365	\$ 24,012,355	21.7%	\$ 50,977,389	\$ 23,939,897	47.0%	\$ 50,782,389

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

GRANT REVENUE

General Fund Grant Revenue	2014 Actual (Audited)	2015 Actual (Cash Basis)	2015 Q2 (actual)	Q2 as % of 2015	2016		2016 Q2 Actual	Q2 as % of 2016 Budget	2016 Projection
					Adopted Budget	2016 Budget			
1 Adult Probation	\$ 156,458	\$ 198,064	\$ 128,858	65.1%	\$ 42,377	\$ 119,341	\$ 119,341	281.6%	\$ 67,152
1 Aging and Adult Services	16,054,177	10,456,425	8,199,486	78.4%	15,510,400	13,431,514	13,431,514	86.6%	22,316,766
1 Assets and Infrastructure	776,739	787,088	8,314	1.1%	775,000	17,882,068	0	0.0%	775,000
1 Children and Youth	20,751,134	15,348,192	9,823,877	64.0%	22,253,750	17,882,068	17,882,068	80.4%	23,281,657
1 Community Connections	359,435	36,539	-	0.0%	222,000	0	0	0.0%	222,000
1 Courts Administration	1,625,263	57,229	57,229	100.0%	1,635,318	1,737,174	1,737,174	106.2%	3,372,492
1 Day Care	25,519,534	27,256,322	13,570,276	49.8%	27,170,078	14,959,903	14,959,903	55.1%	29,296,046
1 District Attorney	404,485	387,233	198,374	51.2%	381,400	200,464	200,464	52.6%	436,089
1 Drug and Alcohol Programs	5,231,243	3,169,806	2,247,665	70.9%	5,017,284	3,655,278	3,655,278	72.9%	7,593,017
1 Health Department	6,265,564	5,218,859	2,263,966	43.4%	5,761,480	3,596,740	3,596,740	62.4%	6,585,565
1 Juvenile Probation	6,767,507	3,620,999	3,074,364	84.9%	7,214,974	5,917,881	5,917,881	82.0%	7,819,354
1 Mental Health Programs	46,252,027	22,511,773	22,636,523	100.6%	46,702,990	46,789,048	46,789,048	100.2%	72,410,189
1 Planning	19,388	212,174	31,792	15.0%	183,600	48,521	48,521	26.4%	183,600
1 Public Safety	668,626	461,668	279,238	60.5%	532,732	243,974	243,974	45.8%	778,882
1 Register of Wills	68,903	84,546	-	0.0%	55,000	0	0	0.0%	55,000
1 Sheriff	3,509	0	-	0.0%	67,500	0	0	0.0%	67,500
1 PURTA	232,075	214,876	-	0.0%	230,000	0	0	0.0%	230,000
1 Youth Centers	2,747,570	1,732,272	948,310	54.7%	2,683,500	2,363,793	2,363,793	88.1%	2,693,807
Other Grant Revenue	206,561	616,963	17,377	2.8%	-	383,333	383,333	-	-
Total Departmental Revenue	\$ 134,110,198	\$ 92,371,028	\$ 63,485,649	68.7%	\$ 136,439,383	\$ 111,329,032	\$ 111,329,032	81.6%	\$ 178,184,116
End of Year Adjustments		\$ 41,744,887				\$ (41,744,733)	\$ (41,744,733)		\$ (41,744,733)
Total Net Grant Revenue	\$ 134,110,198	\$ 134,115,915			\$ 136,439,383	\$ 69,584,299	\$ 69,584,299		\$ 136,439,383

1 As a result of the State Budget Impasse 2015 grant revenues totaling \$41,744,733 were received in 2016

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

2016 EXPENDITURE DETAIL

General Fund Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Q1 Actual	Q1 Actual as	2016	Projection	\$ Variance Current Projection Compared to Budget
	(Audited)	(Cash Basis)	Budget	2016	a % of Adopted Budget	2016	Projection	
COUNTY ADMINISTRATION								
Commissioners	\$ 2,642,097	\$ 2,727,691	\$ 2,811,644	\$ 1,236,114	44%	\$ 2,811,644	2,811,644	-
Assets and Infrastructure	6,051,175	5,632,576	6,145,403	1,837,892	30%	6,445,403	6,445,403	\$ 300,000
Board of Assessment Appeals	3,052,573	3,155,770	3,354,189	1,483,338	44%	3,354,189	3,354,189	-
Controller	1,657,131	1,617,772	1,771,522	773,028	44%	1,771,522	1,771,522	-
Security	910,190	1,097,519	1,123,992	494,801	44%	1,123,992	1,123,992	-
Economic/Workforce Development	340,701	179,701	434,774	237,269	55%	434,774	434,774	-
Fleet Management	154,091	133,276	165,195	36,506	22%	165,195	165,195	-
Human Resources	824,794	844,160	907,928	388,886	43%	907,928	907,928	-
Public Property/Transportation	1,600,881	1,203,931	987,431	-110,478	-11%	987,431	987,431	-
Human Services Center	762,881	385,861	-	102,250	-	-	-	-
Willow Grove Annex	(171,590)	(164,772)	(74,945)	(105,832)	141%	(74,945)	(74,945)	-
One Montgomery Plaza	(1,461,178)	(1,530,644)	(1,508,873)	(814,732)	54%	(1,508,873)	(1,508,873)	-
A/I and Roads/Bridges	453,134	711,656	772,719	316,046	41%	772,719	772,719	-
Information Technology Solutions	5,125,676	5,328,056	7,115,268	2,417,426	34%	7,115,268	7,115,268	-
Planning Commission	3,290,870	3,872,841	4,324,361	1,764,613	41%	4,324,361	4,324,361	-
Public Defender	3,945,844	4,191,424	4,532,733	1,995,519	44%	4,532,733	4,532,733	-
Purchasing	807,123	833,370	847,972	372,665	44%	847,972	847,972	-
Recorder of Deeds	1,514,236	1,529,904	1,606,606	702,415	44%	1,606,606	1,606,606	-
Tax Collector's Fees	1,625,418	1,582,582	1,370,000	923,666	67%	1,370,000	1,370,000	-
Tax Claim Bureau	428,459	619,976	729,300	561,161	77%	729,300	729,300	-
Treasurer	636,627	671,275	728,966	331,703	46%	728,966	728,966	-
Voter Services	2,010,474	1,943,797	2,287,825	1,069,206	47%	2,287,825	2,287,825	-
Total County Administration	34,863,388	35,828,414	40,092,483	16,589,702	41%	40,392,483	40,392,483	300,000
JUDICIAL								
Clerk of Courts	2,225,237	2,355,146	2,594,636	1,071,731	41%	2,594,636	2,594,636	-
Coroner	1,343,581	1,518,194	1,523,984	766,419	50%	1,523,984	1,523,984	-

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

2016 EXPENDITURE DETAIL

General Fund Expenditures	2014 Actual (Audited)	2015 Actual (Cash Basis)	2016 Adopted Budget	2016 Q1 Actual	Q1 Actual as a % of Adopted Budget	2016 Projection	\$ Variance Current Projection Compared to Budget
Courts/Drug Court	15,287,066	15,464,834	16,561,329	7,374,440	45%	16,561,329	-
Court Appointed Fees	882,726	900,683	875,000	433,081	49%	875,000	-
District Attorney	14,073,042	14,791,697	15,442,403	7,027,718	46%	15,442,403	-
District Justices	9,672,585	9,639,956	9,990,889	4,966,494	50%	9,990,889	-
Domestic Relations	7,720,488	7,941,444	8,503,724	3,839,026	45%	8,503,724	-
Jury Board	515,416	513,687	581,454	282,373	49%	581,454	-
Law Library	540,770	519,558	746,254	338,116	45%	746,254	-
Prothonotary	2,333,822	2,264,946	2,281,933	1,017,513	45%	2,281,933	-
Register of Wills	1,111,999	1,174,674	1,219,457	577,878	47%	1,219,457	-
Sheriff/Central Processing	8,469,246	8,425,038	8,998,639	4,148,435	46%	8,998,639	-
Total Judicial	64,175,978	65,509,857	69,319,702	31,843,224	46%	69,319,702	-
CORRECTIONS							
Adult Probation	7,358,578	8,073,988	8,888,972	3,981,565	45%	8,888,972	-
Juvenile Probation	5,084,374	5,079,130	5,268,270	2,430,586	46%	5,268,270	-
Child Care - Delinquent	9,920,394	9,856,369	10,265,000	4,720,542	46%	10,265,000	-
Driving Under the Influence	456,078	417,623	485,118	210,443	43%	485,118	-
Correction Facility	33,300,821	36,370,464	37,424,822	18,935,462	51%	37,424,822	-
Youth Detention Center	3,749,993	3,832,971	4,616,766	2,084,558	45%	4,616,766	-
Total Corrections	59,870,238	63,630,545	66,948,948	32,363,156	48%	66,948,948	-
PARKS AND HERITAGE SERVICES							
		4,893,267	5,803,875	2,414,132	42%	5,803,875	-
HUMAN SERVICES							
Aging and Adult Services	19,074,874	18,844,303	19,967,373	9,357,215	47%	19,967,373	-
Children and Youth Administration	10,494,804	11,252,553	12,672,950	5,305,605	42%	12,672,950	-
Child Care - Dependent	14,045,290	14,834,728	16,000,000	7,392,704	46%	16,000,000	-
Day Care	24,755,381	29,245,671	27,168,353	12,415,783	46%	27,168,353	-

Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)

2016 EXPENDITURE DETAIL

General Fund Expenditures	2014 Actual (Audited)	2015 Actual (Cash Basis)	2016 Adopted Budget	2016 Q1 Actual	Q1 Actual as a % of Adopted Budget	2016 Projection	\$ Variance Current Projection Compared to Budget
Drug and Alcohol Programs	6,108,674	3,957,783	5,416,767	2,341,880	43%	5,416,767	-
Behavioral Health Programs	48,087,521	46,461,912	48,394,878	25,603,514	53%	48,394,878	-
Health Department	8,743,566	8,879,061	9,759,538	3,904,863	40%	9,759,538	-
Community Connections	277,925	60,273	222,000	65,423	29%	222,000	-
Youth Shelter Center	1,186,953	1,219,047	1,398,367	651,432	47%	1,398,367	-
Assisted Living	12,741,432	551,498	554,000	227,334	41%	554,000	-
Veterans Affairs	349,800	421,056	524,015	239,987	46%	524,015	-
Total General Welfare	145,866,220	135,727,885	142,078,241	67,505,740	48%	142,078,241	-
PUBLIC SAFETY	3,608,374	4,643,088	4,633,988	1,955,982	42%	4,633,988	-
OTHER							
Insurance	1,786,665	1,530,610	1,600,000	26,058	2%	1,600,000	-
Debt Service	38,996,227	38,229,535	41,035,095	11,790,235	29%	40,835,095	(200,000)
Reduction in Staff Complement			(2,575,000)	-	0%	(2,575,000)	-
Tax Refunds and Appraisals	1,333,452	550,341	1,000,000	-	0%	1,000,000	-
Legal and Professional Fees	211,102	116,326	250,000	10,342	4%	250,000	-
Miscellaneous	100,142	249,768	-	193,628	-	-	-
Total Other	42,685,739	40,676,580	41,310,095	12,020,263	29%	41,110,095	(200,000)
TRANSFERS TO OTHER FUNDS							
Emergency Communications	2,567,393	2,151,840	-	-	-	-	-
Liquid Fuels	-	186,612	-	-	-	-	-
Recycling	153,965	(314)	-	-	-	-	-
Total Transfers	2,721,358	2,338,138	-	-	-	-	-
SUBSIDIES							
Conservation District	471,556	550,461	569,100	318,807	56%	569,100	-

Montgomery County Quarterly Financial Update
 2016, Second Quarter (through June 30, 2016)

2016 EXPENDITURE DETAIL

General Fund Expenditures		2014 Actual (Audited)	2015 Actual (Cash Basis)	2016 Adopted Budget	2016 Q1 Actual	2016 Budget	2016 Projection	Q1 Actual as a % of Adopted Budget	2016 Projection	\$ Variance Current Projection Compared to Budget
Cooperative Extension		336,341	337,937	357,511	221,712	62%	357,511	-		
Appropriation Summary		24,111,137	24,228,047	24,412,906	19,809,774	81%	24,412,906	-		
Total Subsidies		24,919,034	25,116,445	25,339,517	20,350,293	80%	25,339,517	-		
TOTAL EXPENDITURES		\$ 378,710,329	\$ 373,470,952	\$ 389,722,974	\$ 182,628,360	47%	\$ 389,822,974	\$ 100,000		

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

OVERTIME USAGE ANALYSIS

Department	2014 Actual	2015 Actual	2016 Budget	2016 Q2 Year- to-Date	Q2 as % of 2016 Budget
Aging - Administration	1,540	144		1,182	
Assets and Infrastructure	143,574	123,189	25,950	45,448	175% ¹
Security	26,880	40,310	20,000	22,788	114% ²
Voter Services	88,192	71,225	151,204	63,459	42%
Board of Assessment		982		396	
Planning Commission		5,888		-	
Domestic Relations	3,123	1,304	22,000	2,750	13%
Sheriff	373,840	319,714	324,500	261,541	81%
Coroner	20,313	17,295	25,000	13,761	55%
Prothonotary	-	-		11	
Clerk of Courts	9,742	13,433	22,690	15,116	67%
District Attorney	656,981	649,020	800,000	249,751	31%
Public Defender		727		689	
Courts		1,067		1,329	
Correctional Facility	1,632,403	2,316,831	1,381,351	1,082,559	78%
Youth Shelter Center	11,761	19,700	20,000	9,361	47%
Youth Detention Center	29,619	32,020	45,500	24,069	53%
DUI	36,787	17,375	49,200	2,150	4%
Adult Probation	92,719	127,057	107,467	72,507	67%
Juvenile Probation	8,760	14,518	10,372	4,179	40%
Drug Court	59,108	48,425	60,000	17,626	29%
ITS		(1,425)			
Public Property		30,706	-	26,524	
Transportation		4,387	-	3,693	
Public Safety		181,071	-	\$ 31	0%
Public Safety - General Admin	4,774	203,938	-	-	

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

OVERTIME USAGE ANALYSIS

Emergency Preparedness	(5,656)	-	-	-	-
Fire Protection Services	(7,037)	-	-	31	
Medical Services - Grant Admin	(5,644)	-	-	-	
Hazardous Materials	(3,025)	-	-	-	
Weapons	(1,505)	-	-	-	
Parks	27,383	25,950	14,041	14,041	54%
Human Services Center	-	-	-	-	
Willow Grove Annex	10,359	-	-	-	
OMP	2,667	-	1,055	1,055	
Parkhouse	-	-	-	-	
Health Department	4,925	12,170	1,268	1,268	
Day Care	133	-	-	-	
Children and Youth	1,327,640	75,000	37,274	37,274	50%
Roads & Bridges - Maintenance	47,687	-	-	-	
Other	3,340	-	3,513	3,513	0%
TOTALS	4,768,039	5,437,775	3,152,404	1,932,758	61%

Overtime Notes:

1. Higher than expected overtime in Assets and Infrastructure is do primarily to weather events in the first quarter.
2. High overtime levels for Security are due to weather events, three vacant positions and two officers out on medical leave.
3. High overtime levels for the Sheriff are due to five vacancies and four officers out on military leave and special details.
4. Corrections saw an increase in overtime due to vacancies throughout the quarter; officers out on FMLA; and, 77 hospital day visits.
5. Higher than expected overtime in Parks is do primarily to weather events in the first quarter.

**Montgomery County Quarterly Financial Update
2016, Second Quarter (through June 30, 2016)**

COMP TIME REPORT

GENERAL FUND COMP TIME BALANCES										
DepartmentName	Jan/10 Balance	Jan/11 Balance	Jan/12 Balance	Jan/13 Balance	Jan/14 Balance	Jan/15 Balance	Jan/16 Balance	3/31/16 Balance	Change from 1/1/16 to 3/31/16	
Court House Security	1,057	950	1,188	1,004	682	610	442	494	52	
Voter Services	2,117	2,262	2,378	2,630	1,275	1	-	-	-	
Controller	3	-	-	-	-	-	-	-	-	
Planning Commission	3,001	2,533	2,349	1,516	1,609	1,059	688	650	(38)	
Recorder of Deeds	247	247	240	240	-	-	-	-	-	
Purchasing	59	38	29	0	0	0	-	-	-	
Domestic Relations	528	408	343	377	401	467	453	439	(14)	
Sheriff	5,980	6,368	6,787	7,279	7,077	7,540	6,885	7,193	308	
Coroner	1,087	818	658	654	241	214	206	169	(37)	
Prothonotary	367	293	242	199	69	48	25	12	(10)	
Clerk of Courts	184	106	55	125	229	197	12	2	(10)	
District Attorney	11,316	11,388	12,516	12,950	11,757	12,853	13,377	13,778	401	
Courts	977	532	510	509	0	6	77	8	(69)	
District Justices	36	36	36	36	-	34	295	-	(295)	
Correctional Facility	9,533	14,377	15,336	15,262	17,529	20,183	17,996	18,599	603	
Youth Center Shelter	30	39	42	80	53	116	122	137	15	
Youth Center	370	315	407	520	452	704	486	671	185	
Adult Probation	1,941	1,684	1,558	1,269	1,423	1,221	993	966	(170)	
Juvenile Probation	4,811	4,449	3,691	3,483	3,100	2,883	2,755	2,585	(170)	
Drug Court	23	12	16	16	-	2	-	-	-	
Information Technology	359	333	398	453	642	667	666	696	30	
Human Resources	1	19	41	-	-	-	-	-	-	
Public Safety	880	972	1,412	2,114	1,474	1,154	1,097	1,004	(93)	
Assets & Infrastructure	5,980	6,715	6,114	6,011	5,073	4,416	4,080	4,153	73	
Health Department	776	675	829	816	619	886	868	946	78	
Aging & Adult Services	766	687	728	574	646	554	256	176	(80)	

Children & Youth	810	723	1,248	1,502	1,766	1,210	890	963	73
Day Care	151	168	132	116	71	42	34	50	16
Day Care - Court Care	33	33	18	18	18	17	17		(17)
Liquid Fuel					149			-	-
Parkhouse	3,000	2,918	2,531	3,100	644	-		-	-
Other	233	273	182	160	91	43	29	367	338
Total	55,454	59,649	61,323	62,404	59,796	57,126	52,749	54,058	1,349

1. The Sherrif's Office saw an increase due to weather issues in the first quarter, and the use of comp time for the on-call deputies

2. Corrections saw an increase in Comp Time due in part a higher level of vacancies; officers out on FMLA; and, 77 hospital day visits.

3. Comp Time for the Youth Center is increased in part due to two staff memebrrs currently on FMLA and two other memebrrs on light duty.