

**MONTGOMERY COUNTY  
BOARD OF COMMISSIONERS**

JOSHUA D. SHAPIRO, CHAIR  
LESLIE S. RICHARDS, VICE CHAIR  
BRUCE L. CASTOR, JR.



**FINANCE OFFICE**  
MONTGOMERY COUNTY COURTHOUSE • PO BOX 311  
NORRISTOWN, PA 19404-0311  
610-278-3437  
FAX: 610-278-3069 • TDD: 610-631-1211  
WWW.MONTCOPA.ORG

URI Z. MONSON  
CHIEF FINANCIAL OFFICER

TO: Joshua D. Shapiro, Chair  
Leslie S. Richards, Vice Chair  
Bruce L. Castor, Jr., Commissioner  
Lauren Lambrugo, COO

RE: 2012 Quarterly Budget Update – Q1

Date: May 17, 2012

### **Background**

As part of the goal to increase transparency regarding the County budget, the Finance Office will produce a quarterly report to the Commissioners regarding the revenues and expenditures of the County as of the end of the quarter, revised year-end projections relative to budget, and additional fiscal issues which impact County finances. These reports will be issued approximately 45 days after the end of the quarter, to allow time for entry and collection of all data as well as analysis. Each report will include cover memo from the Chief Financial Officer noting key fiscal concerns and highlights. All reports will be made available to the public immediately after presentation to the Commissioners.

Please note that this report is based on information as of the end of the first quarter of 2012 – March 31, 2012. While additional fiscal issues may have arisen after that date, they are not included in this analysis. As this is the first report, I would welcome suggestions from the Commissioners, County Staff and the public as to additional issues that could be examined and ways to present the information so as to make it as understandable and useful as possible.

The report is presented as follows:

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TAN Analysis	Page 9
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## **Revenues and Expenditures through March 31, 2012**

County fiscal results for the first quarter of 2012 were consistent with the estimates arrived at during the budget reconciliation which concluded at the end of February. Tax revenues are consistent with adopted budget figures, and non-tax revenues are projected to end the year approximately \$436,000 above adopted budget levels.

Total expenditures are projected to end the year approximately \$3.5 million above adopted budget levels. Three budget areas make up \$2.3 million (66 percent) of the projected overage: District Attorney (\$1.5 million); Courts (\$433,625); and, the Commissioner's Office (\$394,668). The March 31 projection is for the County to have a 2012 operational deficit of just over \$3.1 million, as compared to a 2011 operational deficit of \$27.5 million. Efforts continue to identify opportunities to increase revenues and reduce expenditures in order to reduce the projected operational deficit.

## **TAN and Overtime Analysis**

A summary of the Tax Revenue Anticipation Notes (TAN) issued by the County in January shows that the County ultimately utilized \$17 million of the available \$25 million in TAN funds. No additional drawdowns from the TAN were required for cash flow purposes. Interest earned to date is minimal, but future reports will reflect interest earnings which will partially offset the \$413,420 costs for the borrowing.

An analysis of County overtime across departments shows that most areas of County government are staying within budgeted overtime levels, with some overages due to policy directed overages related to the Human Services Center.

A handwritten signature in black ink, appearing to be 'M. J. ...', with a long horizontal line extending to the right.

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**SUMMARY PAGE**

	<b>2011 Actual (cash basis)</b>	<b>2012 Adopted</b>	<b>2012 YTD</b>	<b>2012 Current Projection</b>	<b>Current Projection over (under) Adopted Budget</b>
<b><u>Revenues</u></b>					
Taxes	152,743,521	184,000,000	61,110,156	184,000,000	-
Parkhouse and HSC Facilities	42,687,060	46,420,000	11,917,258	45,917,200	(502,800)
Departmental and Other Local non-Tax Revenues	44,619,128	43,980,000	10,946,573	44,866,279	886,279
Grant Revenue	141,425,922	143,000,000	29,273,297	143,052,996	52,996
<b>Total Revenues</b>	<b>381,475,631</b>	<b>417,400,000</b>	<b>113,247,284</b>	<b>417,836,475</b>	<b>436,475</b>
Fund Balance January 1	51,251,853	20,000,000	23,736,463	23,736,463	3,736,463
<b>Total Revenues and Balance Appropriation</b>	<b>432,727,484</b>	<b>437,400,000</b>	<b>136,983,748</b>	<b>441,572,938</b>	<b>4,172,938</b>
<b>Total Expenditures</b>	<b>405,241,021</b>	<b>417,400,000</b>	<b>110,508,686</b>	<b>420,965,206</b>	<b>3,565,206</b>
<b>Projected End of Year Accrual Adjustments</b>	<b>(3,750,000)</b>				
<b>Unappropriated Balance (Year end)</b>	<b>23,736,463</b>	<b>20,000,000</b>		<b>20,607,732</b>	<b>607,732</b>
<b>Annual Operating Surplus/(Deficit)</b>	<b>(27,515,390)</b>	<b>-</b>		<b>(3,128,731)</b>	

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**REVENUE DETAIL**

	<u>2011 (actual)</u>				<u>2012</u>		
<b>REAL ESTATE TAXES</b>	<b>Full Year</b>	<b>1st Quarter</b>	<b>1st quarter as % of full-year</b>	<b>Full Year (projected)</b>	<b>1st Quarter (actual)</b>	<b>1st quarter as % of full-year</b>	
Current	151,327,629.16	48,735,730.31	32%	178,200,000	59,795,525	34%	
Prior	1,415,892.23	1,344,837.78	95%	5,800,000	1,314,631	23%	
<b>Total</b>	<b>152,743,521.39</b>	<b>50,080,568.09</b>	<b>33%</b>	<b>184,000,000</b>	<b>61,110,156</b>	<b>33%</b>	
<b>PARKHOUSE AND HSC FACILITIES</b>	<b>42,687,060</b>	<b>10,178,276</b>	<b>24%</b>	<b>45,917,200</b>	<b>11,917,258</b>	<b>26%</b>	
<b>DEPARTMENTAL REVENUE</b>							
Adult Probation	939,695	509,171	54%	1,708,603	799,826	47%	
Aging and Adult Services	338,886	84,260	25%	330,000	86,808	26%	
Board of Assessment	266,600	17,750	7%	330,000	18,330	6%	
Children and Youth	223,839	173,398	77%	431,500	84,667	20%	
Clerk of Courts	4,759,253	1,182,873	25%	5,050,000	1,098,068	22%	
Conservation District	285,595	104,516	37%	290,000	104,125	36%	
Controller	15,589	9,118	58%	35,000	-	0%	
Coroner	289,265	48,775	17%	250,000	50,495	20%	
Correction Facility	2,197,959	519,570	24%	2,462,386	521,358	21%	
Courts	48,315	1,545	3%	65,000	1,043	2%	
District Attorney	-	-	0%	124,600	4,705	4%	
District Justices	3,580,097	856,566	24%	3,700,000	878,399	24%	
Domestic Relations	6,578,939	1,611,590	24%	6,799,599	1,730,220	25%	
Drug and Alcohol Programs	211,934	54,703	26%	230,000	47,072	20%	
DUI Administration	744,334	202,300	27%	790,000	196,510	25%	
Health Department	1,071,116	236,849	22%	982,833	219,869	22%	

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**REVENUE DETAIL**

	<u>2011 (actual)</u>			<u>2012</u>		
Information Technology	52,829	30,208	57%	225,000	9,804	4%
Juvenile Probation	116,133	19,560	17%	340,500	19,443	6%
Mental Health Programs (2)	572,729	199,821	35%	433,175	283,800	66%
One Montgomery Plaza	693,171	168,249	24%	648,274	152,719	24%
Parks and Heritage Services	214,660	59,825	28%	261,500	98,602	38%
Planning Commission	673,840	35,687	5%	642,900	74,993	12%
Prothonotary	4,154,805	1,049,825	25%	4,076,250	1,014,762	25%
Public Defender	51,336	5,400	11%	-	18,300	>100%
Public Property/Trans./HSC	1,205,845	155,376	13%	1,401,374	333,811	24%
Public Safety	957,142	214,388	22%	752,109	250,606	33%
Purchasing	3,859	144	4%	1,000	254	25%
Recorder of Deeds	5,553,511	1,528,293	28%	5,361,576	1,447,472	27%
Register of Wills	1,974,086	479,310	24%	2,018,000	533,858	26%
Sheriff	2,343,906	579,296	25%	2,689,000	529,798	20%
Tax Claim Bureau	2,139,353	130,012	6%	1,200,000	53,266	4%
Treasurer	114,404	6,917	6%	90,900	42,548	47%
Youth Centers 2	63,834	241	0%	45,200	14	0%
<b>Total Departmental Revenue</b>	<b>42,436,859</b>	<b>10,275,536</b>	<b>24%</b>	<b>43,766,279</b>	<b>10,705,545</b>	<b>24%</b>
<b>OTHER REVENUE</b>						
Interest	161,638	40,916	25%	100,000	4,150	4%
Recoverable Expenditures	2,020,631	842	0%	800,000	236,878	30%
Bail Recovery	-	-	-	200,000	0	0%
<b>Total Other Revenue</b>	<b>2,182,269</b>	<b>41,758</b>	<b>2%</b>	<b>1,100,000</b>	<b>241,028</b>	<b>22%</b>
<b>TOTAL DEPARTMENT AND OTHER REVENUE</b>	<b>44,619,128</b>	<b>10,317,294</b>	<b>23%</b>	<b>44,866,279</b>	<b>10,946,573</b>	<b>24%</b>

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**GRANT REVENUE DETAIL**

	<u>2011 (actual)</u>			<u>2012</u>		
	Full Year	1st Quarter	1st quarter as % of full-year	Full Year (projected)	1st Quarter (actual)	1st quarter as % of full-year
<b>DEPARTMENTAL GRANT REVENUE</b>						
Adult Probation	557,678	70,000	13%	184,773	30,000	16%
Aging and Adult Services	15,843,605	3,328,086	21%	16,811,300	5,189,033	31%
Children and Youth	17,457,396	4,406,099	25%	17,039,200	910,769	5%
Coroner	68,231	-	0%	70,000	-	0%
Courts Administration	1,568,438	-	0%	1,578,755	-	0%
Day Care	27,125,394	6,698,634	25%	26,667,900	6,451,244	24%
District Attorney	400,436	95,142	24%	527,100	92,861	18%
Drug and Alcohol Programs	6,032,846	2,197,836	36%	6,065,646	1,430,755	24%
Health Department	7,270,754	873,352	12%	6,512,254	435,454	7%
Juvenile Probation	8,913,740	2,725,322	31%	8,441,302	210,089	2%
Mental Health Programs	52,615,643	12,083,009	23%	55,209,379	14,367,398	26%
Public Safety	648,639	95,955	15%	888,387	84,399	10%
Purchasing	36,530	2,800	8%	40,000	8,254	21%
Register of Wills	59,211	-	0%	20,000	-	0%
Sheriff	-	-	0%	-	1,326	>100%
PURTA/Tax Claim	-	-	0%	200,000	-	0%
Youth Centers	2,827,381	666,752	24%	2,797,000	61,715	2%
<b>Total Departmental Revenue</b>	<b>141,425,922</b>	<b>33,242,987</b>	<b>24%</b>	<b>143,052,996</b>	<b>29,273,297</b>	<b>20%</b>

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**2012 EXPENDITURE DETAIL**

	<b>2011 Actual (unaudited)</b>	<b>2012 Adopted Budget</b>	<b>2012 Q1 Actual</b>	<b>2012 Q1 Actual as a % of 2012 Adopted Budget</b>	<b>2012 Full-Year Projection (at Q1)</b>	<b>Difference between 2012 Adopted and Current 2012 Projection</b>
<b>COUNTY ADMINISTRATION</b>						
Commissioners	2,476,506	2,445,800	688,410	28%	2,840,468	(394,668)
Board of Assessment Appeals	2,658,370	2,727,600	685,680	25%	2,797,822	(70,222)
Controller	1,645,724	1,757,000	429,853	24%	1,707,456	49,544
Security	1,094,722	971,900	277,132	29%	890,511	81,389
Economic/Workforce Development	257,560	174,400	65,445	38%	174,489	(89)
Fleet Management	153,187	126,600	49,911	39%	167,221	(40,621)
Human Resources	761,753	834,000	220,489	26%	813,661	20,339
Public Property	4,930,592	4,737,200	1,137,737	24%	4,951,012	(213,812)
Human Services Center	(168,140)	(107,200)	(93,664)	87%	(116,736)	9,536
Willow Grove Annex	(26,408)	(15,000)	(7,593)	51%	(3,975)	(11,025)
One Montgomery Plaza	(2,342,005)	(2,310,900)	(640,492)	28%	(2,286,934)	(23,966)
Information Technology Solutions	2,426,674	6,475,200	748,906	12%	6,445,906	29,294
Planning Commission	3,186,326	3,120,200	894,836	29%	3,141,173	(20,973)
Public Defender	3,245,423	3,232,600	872,022	27%	3,405,273	(172,673)
Purchasing	868,527	824,100	219,339	27%	675,277	148,823
Recorder of Deeds	1,669,530	1,681,600	428,393	25%	1,670,486	11,114
Tax Collector's Fees	2,367,387	1,400,000	583,839	42%	1,400,000	-
Tax Claim Bureau	352,894	58,000	16,023	28%	58,000	-
Treasurer	607,757	662,000	167,623	25%	665,889	(3,889)
Voter Services	1,868,724	2,124,900	301,031	14%	2,121,926	2,974
<b>Total County Administration</b>	<b>28,035,103</b>	<b>30,920,000</b>	<b>7,044,920</b>	<b>23%</b>	<b>31,518,925</b>	<b>(598,925)</b>

1. The Energy Manager was moved from Purchasing to Public Property during the first quarter, however due to the limitation on adjusting budget lines during the first 90 days of the new Administration, the budget does not reflect the move. A significant portion of the surplus in Purchasing offsets the deficit in Public Property.

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**2012 EXPENDITURE DETAIL**

	<b>2011 Actual (unaudited)</b>	<b>2012 Adopted Budget</b>	<b>2012 Q1 Actual</b>	<b>2012 Q1 Actual as a % of 2012 Adopted Budget</b>	<b>2012 Full-Year Projection (at Q1)</b>	<b>Difference between 2012 Adopted and Current 2012 Projection</b>
<b>JUDICIAL</b>						
Clerk of Courts	1,805,513	1,918,700	411,075	21%	1,918,601	99
Coroner	1,222,448	1,136,900	259,556	23%	1,147,646	(10,746)
Courts	13,306,439	13,935,400	3,585,817	26%	14,369,025	(433,625)
District Attorney	13,038,433	12,759,600	4,473,428	35%	14,299,476	(1,539,876)
District Justices	9,442,515	9,634,400	2,598,907	27%	9,524,919	109,481
Domestic Relations	8,036,675	8,434,400	2,068,294	25%	8,496,404	(62,004)
Jury Board	407,969	435,500	111,882	26%	434,149	1,351
Law Library	724,058	688,700	179,804	26%	688,690	10
Prothonotary	1,964,295	1,862,200	519,484	28%	1,907,446	(45,246)
Register of Wills	1,082,056	1,098,300	280,379	26%	1,137,518	(39,218)
Sheriff/Central Processing	7,637,080	7,657,300	1,971,420	26%	7,691,943	(34,643)
<b>Total Judicial</b>	<b>58,667,481</b>	<b>59,561,400</b>	<b>16,460,046</b>	<b>28%</b>	<b>61,615,817</b>	<b>(2,054,417)</b>
<b>CORRECTIONS</b>						
Adult Probation	6,661,406	6,794,300	1,712,269	25%	6,944,201	(149,901)
Juvenile Probation	4,951,749	4,853,800	1,267,521	26%	4,819,514	34,286
Child Care - Delinquent	11,289,130	11,150,000	2,455,130	22%	11,150,000	-
Driving Under the Influence	463,850	425,700	112,336	26%	427,679	(1,979)
Correction Facility	29,683,000	29,863,700	8,098,773	27%	30,175,671	(311,971)
Youth Detention Center	3,665,910	3,827,200	941,769	25%	3,858,756	(31,556)
<b>Total Corrections</b>	<b>56,715,045</b>	<b>56,914,700</b>	<b>14,587,798</b>	<b>26%</b>	<b>57,375,821</b>	<b>(461,121)</b>
<b>PARKS AND HERITAGE SERVICES</b>	<b>4,818,076</b>	<b>4,900,400</b>	<b>1,214,485</b>	<b>25%</b>	<b>5,000,065</b>	<b>(99,665)</b>



**Montgomery County Quarterly Financial Update  
2012, First Quarter (through March 31, 2012)**

**2012 EXPENDITURE DETAIL**

	<b>2011 Actual (unaudited)</b>	<b>2012 Adopted Budget</b>	<b>2012 Q1 Actual</b>	<b>2012 Q1 Actual as a % of 2012 Adopted Budget</b>	<b>2012 Full-Year Projection (at Q1)</b>	<b>Difference between 2012 Adopted and Current 2012 Projection</b>
<b>GENERAL WELFARE</b>						
Drug and Alcohol Programs	6,447,899	6,470,300	1,698,893	26%	6,474,879	(4,579)
Behavioral Health Programs	51,742,851	57,386,700	12,889,294	22%	57,357,566	29,134
Health Department	9,222,984	9,226,900	2,229,603	24%	9,696,186	(469,286)
HSC Admin.	62,184					
<b>Total General Welfare</b>	<b>67,475,918</b>	<b>73,083,900</b>	<b>16,817,790</b>	<b>23%</b>	<b>73,528,631</b>	<b>(444,731)</b>
<b>ADULT WELFARE</b>						
Aging and Adult Services	18,591,232	18,592,100	5,611,106	30%	18,614,279	(22,179)
Parkhouse and Assisted Living	47,918,716	47,978,500	12,320,206	26%	47,780,605	197,895
<b>Total Adult Welfare</b>	<b>66,509,948</b>	<b>66,570,600</b>	<b>17,931,312</b>	<b>27%</b>	<b>66,394,884</b>	<b>175,716</b>
<b>CHILD WELFARE</b>						
Youth Shelter Center	1,248,931	1,310,200	323,322	25%	1,333,095	(22,895)
Children and Youth Administration	9,479,761	10,377,300	2,376,516	23%	10,267,952	109,348
Child Care - Dependent	11,325,032	11,500,000	3,150,161	27%	11,500,000	-
Day Care	27,450,182	26,847,200	5,933,927	22%	26,847,274	(74)
<b>Total Child Welfare</b>	<b>49,503,906</b>	<b>50,034,700</b>	<b>11,783,926</b>	<b>24%</b>	<b>49,948,321</b>	<b>86,379</b>
<b>PUBLIC SAFETY</b>	<b>3,111,116</b>	<b>3,367,700</b>	<b>696,903</b>	<b>21%</b>	<b>3,315,665</b>	<b>52,035</b>

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**2012 EXPENDITURE DETAIL**

	<b>2011 Actual (unaudited)</b>	<b>2012 Adopted Budget</b>	<b>2012 Q1 Actual</b>	<b>2012 Q1 Actual as a % of 2012 Adopted Budget</b>	<b>2012 Full-Year Projection (at Q1)</b>	<b>Difference between 2012 Adopted and Current 2012 Projection</b>
<b>OTHER</b>						
Veterans Affairs	371,735	407,100	77,407	19%	404,554	2,546
Insurance	1,578,207	2,000,000	55,919	3%	2,000,000	-
Debt Service	34,662,369	39,400,000	6,815,598	17%	39,400,000	-
Reduction in Staff Complement		(3,400,000)		0%	(3,487,550)	87,550
Tax Refunds and Appraisals	745,174	1,700,000		0%	1,700,000	-
Legal and Professional Fees	405,581	100,000	176,073	176%	400,000	(300,000)
Pay Increase 2%	-	1,400,000		0%	1,400,000	-
Prior Year Adjustments	532,856					
Miscellaneous	28,798		31,427			
<b>Total Other</b>	<b>38,324,720</b>	<b>41,607,100</b>	<b>7,156,424</b>	<b>17%</b>	<b>41,817,004</b>	<b>(209,904)</b>
<b>TRANSFERS TO OTHER FUNDS</b>						
Emergency Communications	650,000	300,000			300,000	-
Liquid Fuels	236,500	350,000			350,000	-
Recycling	225,000	125,000			125,000	-
<b>Total Transfers</b>	<b>1,111,500</b>	<b>775,000</b>		<b>0%</b>	<b>775,000</b>	<b>-</b>
<b>APPROPRIATIONS</b>						
Conservation District	538,864	545,600			556,173	(10,573)
Cooperative Extension	332,082	320,800			320,800	-
Appropriation Summary	30,968,208	28,798,100	16,815,082	58%	28,798,100	-
<b>Total Appropriations</b>	<b>30,968,208</b>	<b>29,664,500</b>	<b>16,815,082</b>	<b>57%</b>	<b>29,675,073</b>	<b>(10,573)</b>
<b>TOTAL EXPENDITURES</b>	<b>405,241,021</b>	<b>417,400,000</b>	<b>110,508,686</b>	<b>27%</b>	<b>420,965,206</b>	<b>(3,565,206)</b>

**Montgomery County Quarterly Financial Update  
2012, First Quarter (through March 31, 2012)**

**2012 TAX REVENUE ANTICIPATION NOTES**

The approved budget for 2012 did not include sufficient fund balance to ensure that the County would have a sufficient cash flow to meet County obligation levels during the first quarter of the year. In order to alleviate the burden on the cash flow, the County issued a short-term Tax Revenue Anticipation Note (TAN) for approximately \$25 million.

The interest rate on the one year note is 1.5%, the expected total interest cost for the year is approximately \$356,250.

Once the bulk of tax revenues begin to be received in April of 2012, the County will be able to invest the TAN principal in an isolated account and begin to earn interest to offset the TAN repayment interest obligations.

**2012 TAN Detail**

<b>Date</b>	<b>Action</b>	<b>TAN Funds Utilized</b>	<b>Year-to-date TAN funds Utilized</b>	<b>Available TAN funds</b>
18-Jan-12	TAN net funds received			\$ 25,262,818
6-Feb-12	TAN funds drawdown	8,000,000	8,000,000	\$ 17,262,818
15-Feb-12	TAN funds drawdown	4,000,000	12,000,000	\$ 13,262,818
15-Mar-12	TAN funds drawdown	5,000,000	17,000,000	\$ 8,262,818

TAN Revenues and Expenditures

TAN Borrowing Costs - fees	\$ 57,170.00
TAN Borrowing Costs - interest (projected)	\$ 356,250.00
<b>Total TAN costs (projected)</b>	<b>\$ 413,420.00</b>

2012 Q1 Interest earned on TAN principal: \$ 4,891.16

**Montgomery County Quarterly Financial Update**  
**2012, First Quarter (through March 31, 2012)**

**OVERTIME USAGE ANALYSIS**

<u>Department</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Q1 Actual</u>	<b>1st quarter as % of full-year</b>
Aging - Administration	4,414	10,248	8,048	-	70	-
Security	13,896	13,962	15,124	12,000	3,934	<b>33%</b> <sup>2</sup>
Voter Services	76,682	71,663	71,945	170,004	3,595	2%
Domestic Relations	26,419	23,273	16,784	20,004	3,774	19%
Sheriff	402,302	379,678	339,742	360,000	82,110	23%
Coroner	8,413	15,102	19,830	30,000	4,887	16%
Prothonotary		1,088	3,057	-		
Clerk of Courts	24,030	33,166	29,253	50,004	10,988	22%
District Attorney	769,066	886,192	771,147	800,004	292,574	<b>37%</b>
Correctional Facility	450,553	403,189	540,519	200,004	21,206	11%
Youth Shelter Center	18,333	33,537	12,824	20,004	3,519	18%
Youth Detention Center	48,697	46,294	47,268	54,996	13,914	25%
DUI	1,995	1,847	1,753	2,700	597	22%
Adult Probation	82,072	86,243	90,119	86,892	24,025	28%
Juvenile Probation	12,956	9,592	9,200	10,368	2,000	19%
Drug Court	41,234	52,873	49,662	51,984	13,725	26%
Public Safety	660	56	5,892	-	-	-
Public Property	45,088	41,796	40,546	36,477	18,258	<b>50%</b> <sup>2</sup>
Transportation	2,441	2,436	2,918	3,000	632	21%
Parks	2,893	1,180	577	1,500	(269)	-18%
Parkhouse	613,520	538,174	536,258	571,008	136,703	24%
Emergency Communications	889,304	851,442	1,062,808	781,803	349,364	<b>45%</b> <sup>3</sup>
Roads & Bridges - Maintenance	41,134	51,768	62,795		5,860	- <sup>4</sup>
Other (2) <sup>1</sup>	23,410	1,081	551	996	336	<b>34%</b>
<b>TOTALS</b>	<b>3,599,512</b>	<b>3,555,880</b>	<b>3,738,620</b>	<b>3,263,748</b>	<b>991,802</b>	<b>30%</b>

**Montgomery County Quarterly Financial Update  
2012, First Quarter (through March 31, 2012)**

**OVERTIME USAGE ANALYSIS**

**Notes:**

1. Other (2) includes departments which average less than \$1,000 a year in OT costs - Board of Assessment, Planning Commission, Public Defender, Courts, ITS, Health and Day Care, as well as Assisted Living OT which ended after 2009.
2. These overages are related to security costs, primarily associated with security at the Human Services Center. It is more cost effective to pay overtime than to hire additional staff while a sale of the Human Services Center is being contemplated. Regular salary expenditures are below budget for the corresponding period.
3. The 911 Call Center has had unusually high turnover during the first quarter resulting in an average of 19 vacancies. While efforts are underway to fill those vacancies, overtime is required to ensure that the call centers are properly staffed at all times. Regular salary expenditures are below budget for the corresponding period. These expenses are covered by 911 funds and not the County General Fund.
4. Roads and Bridges - Maintenance OT costs are covered by Liquid Fuels Funds.