

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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TO: Joshua D. Shapiro, Chair
Leslie S. Richards, Vice Chair
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May 15, 2014

2014 Quarterly Budget Update – First Quarter (Q1)

- **Projected revenue increases of \$4.3 million are due to the delay in completion of the sale of Parkhouse.**
- **Projected expenditure increases of \$5.7 million are due the severe winter weather and the delay in completion of the sale of Parkhouse.**
- **Overtime and Comp Time balances increased in Q1 due primarily to the severe winter weather.**

Summary

Projected revenue increases of \$4.3 million, are related to the delay in completion of the sale of Parkhouse. Expenditures are projected to end the year \$5.7 million above budgeted levels, \$4.8 million related to the delay in completion of the sale of Parkhouse and nearly \$900,000 related to costs associated with the severe winter weather. The net impact of the Parkhouse delay is an increased cost to the County of about \$500,000.

As a result of these factors, the County now projects to have a 2014 operating deficit of \$1.4 million. Quarterly Reports present opportunities for the County to identify unexpected divergences from the budget and revise the year-end outlook. The County is then able to make mid-year adjustments with the goal of achieving a balanced budget by year-end, as contemplated in the adopted 2014 budget.

The County projects that net proceeds from 2014 asset sales (the sale of the Human Services Center and Parkhouse) will realize \$17.5 million, in addition to the \$5 million realized in 2013. The County is projected to end 2014 with a fund balance of \$39.8 million, an increase of \$16.1 million over the 2013 ending fund balance. This ending fund balance represents a reserve equal to nearly 10.5 percent of revenues, a nearly 80 percent increase from the 2013 figure of 5.86 percent. Ten percent is the recommended reserve level.

On March 31, \$877,099 was transferred to the Pension Fund, the first of four quarterly payments toward the Annual Required Contribution (ARC).

Revenues through March 31, 2014

2014 projected revenues are generally consistent with the adopted budget, with one exception:

- The 2014 budget had anticipated that the sale of Parkhouse would be completed by December 31, 2013. With the completion of the sale on March 6, the County now anticipates receiving an additional \$4.3 million in revenues.

Expenditures through March 31, 2014

2014 projected expenditures are generally consistent with the adopted budget, with two exceptions:

- The 2014 budget had anticipated that the sale of Parkhouse would be completed by December 31, 2013. With the completion of the sale on March 6, the County now anticipates additional Parkhouse related expenditures of \$4.8 million.
- The severe winter weather during the first quarter of 2014 resulted in some significant costs for the County. Total storm-related personnel costs, primarily in overtime and Comp Time, exceeded \$700,000. While some Departments have been able to absorb the increased costs to date, a few areas were particularly hard hit:
 - Corrections saw a significant increase in overtime usage and comp time accumulation related to the storms. As the County's largest 24/7 facility, significant numbers of non-exempt personnel receive additional compensation when the rest of the County closes due to inclement weather. Corrections projects to end the year nearly \$644,000 over budget primarily due to these storm related costs.
 - Emergency Communications saw a significant increase in overtime usage and Comp Time accumulation related to the storms. As a 24/7 facility, significant numbers of non-exempt personnel receive additional compensation when the rest of the County closes due to inclement weather. The County is now projecting a \$250,000 increase in transfers to the 9-1-1 fund for 2014.

Other Key Financial Issues: TRAN, Overtime and Comp Time Analyses

- The County began drawing down TRAN funds on February 26th, and recaptured all funds by March 10. Net of all fees and recaptured interest, TRAN costs project to total \$36,547.53.

- An analysis of County overtime across departments shows that most areas of County government are staying within budgeted overtime levels, with a few severe winter related exceptions:
 - Assets and Infrastructure, Security, Corrections, Public Safety and Emergency Communications had combined storm-related overtime costs totaling more than \$500,000.

- During Q1, cumulative Comp Time balances increased by over 8,000 hours, an increase of nearly 14 percent, due primarily to the severe winter weather. The costs for Comp Time are often borne by the County several years after the related activity when an individual separates from the County, however due to turnover and organizational structure, both Corrections and Emergency Communications tend to payout these costs within the same calendar year.
 - The Sheriff's Office, Corrections, Youth Center, Public Safety and Emergency Communications had significant Comp Time accruals related to the winter storms, accounting for nearly 7,000 hours (84 percent of the County-wide Comp Time increase).
 - The Office of the District Attorney had an increase of 931 Comp Time hours, due primarily to special training for two employees which took place on Saturdays for the entire quarter and a large NET investigation.

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

SUMMARY PAGE

	2012 Actual	2013 Actual (unaudited)	2014 Adopted	2014 Current Projection	Current Projection over (under) Adopted Budget
<u>Revenues</u>					
Taxes	181,178,189	183,314,453	183,266,187	183,266,187	-
Parkhouse and HSC Facilities	44,969,303	44,917,781	10,046,837	14,346,837	4,300,000
Departmental and Other Local non- Tax Revenues	44,613,750	47,649,022	49,660,984	49,660,984	-
Grant Revenue	138,275,760	128,475,356	132,811,248	132,811,248	-
Total Revenues	409,037,002	404,356,612	375,785,256	380,085,256	4,300,000
Fund Balance January 1	24,001,353	17,064,488	41,111,727	23,715,394	(17,396,333)
Total Revenues and Balance Appropriation	433,038,355	421,421,100	416,896,983	403,800,650	(13,096,333)
Total Expenditures	409,582,073	401,405,706	375,753,298	381,497,093	5,743,795
End of Year Adjustments	(6,391,794)	(1,300,000)	-	-	
Reserve for Fund Balance	-	1,650,906		-	
Net Asset Sale Proceeds	-	5,000,000		17,500,000	
Unappropriated Balance (Year end)	17,064,488	23,715,394	41,143,685	39,803,558	(1,340,127)
Fund Balance as a % of Revenues	4.17%	5.86%	10.95%	10.47%	-0.48%
Annual Operating Surplus/(Deficit)	(6,936,865)	1,650,906	31,958	(1,411,837)	

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

REVENUE DETAIL

		<u>2012</u>	<u>2013</u>			<u>2014</u>			
		Full Year	Full Year (cash basis)	Q1 (actual)	Q1 as % of full-year	Adopted Budget	Q1 Actual	Q1 as % of full-year	Full Year (projected)
REAL ESTATE TAXES									
	Current	176,833,646	178,107,747	59,249,735	33%	178,266,187	54,209,601	30%	178,266,187
	Prior	4,344,543	5,206,706	1,064,431	20%	5,000,000	999,530	20%	5,000,000
Total		181,178,189	183,314,453	60,314,166	33%	183,266,187	55,209,131	30%	183,266,187
PARKHOUSE AND HSC FACILITIES									
		44,969,303	44,917,781	4,997,019	11%	10,046,837	5,644,179	56%	14,346,837
DEPARTMENTAL REVENUE									
Adult Probation		1,562,089	1,537,727	346,320	23%	1,592,640	348,062	22%	1,592,640
Aging and Adult Services		327,084	1,447,525	313,598	22%	1,875,500	73,585	4%	1,875,500
Assets and Infrastructure			2,309,297	513,836	22%	1,912,331	504,946	26%	1,912,331
Board of Assessment		244,390	146,260	19,050	13%	96,500	12,770	13%	96,500
Children and Youth		369,443	325,506	31,703	10%	346,500	93,932	27%	346,500
Clerk of Courts		4,461,096	4,549,389	1,089,336	24%	5,270,000	1,092,096	21%	5,270,000
Conservation District		303,994	280,862	60,651	22%	344,469	15,218	4%	344,469
Coroner		243,403	281,576	74,135	26%	310,000	66,800	22%	310,000
Correction Facility		2,561,935	2,304,676	561,763	24%	2,202,200	588,514	27%	2,202,200
Courts		49,232	55,423	1,732	3%	65,000	1,209	2%	65,000
District Attorney		346,578	279,789	148,991	53%	130,000	5,319	4%	130,000
District Justices		3,637,140	3,490,424	831,349	24%	3,700,000	685,994	19%	3,700,000
Domestic Relations		5,948,424	5,606,060	1,403,736	25%	6,388,274	894,118	14%	6,388,274
Drug and Alcohol Programs		197,798	237,780	54,552	23%	230,000	56,705	25%	230,000
DUI Administration		682,125	709,213	169,790	24%	712,975	204,207	29%	712,975

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Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

REVENUE DETAIL

	<u>2012</u>		<u>2013</u>		<u>2014</u>			
Health Department	1,204,143	1,533,125	297,743	19%	1,276,950	334,881	26%	1,276,950
Information Technology	59,136	90,870	28,439	31%	88,000	47,579	54%	88,000
Juvenile Probation	480,112	433,937	63,719	15%	460,000	97,004	21%	460,000
Law Library	-	-	-		15,000	11,880	79%	15,000
Mental Health Programs (2)	622,299	672,165	246,844	37%	500,000	178,559	36%	500,000
Planning Commission	675,407	834,649	49,339	6%	767,297	90,462	12%	767,297
Prothonotary	4,085,088	4,083,104	878,724	22%	3,823,918	938,033	25%	3,823,918
Public Defender	42,400	17,175	2,100	12%	35,000	9,150	26%	35,000
Public Safety	933,430	1,043,224	267,268	26%	1,093,500	359,245	33%	1,093,500
Purchasing	3,221	3,219	450	14%	2,000	-	0%	2,000
Recorder of Deeds	6,294,906	6,723,502	1,763,059	26%	7,635,050	1,220,558	16%	7,635,050
Register of Wills	2,019,280	2,549,412	601,395	24%	2,580,000	546,320	21%	2,580,000
Sheriff	2,083,083	2,363,682	596,068	25%	2,426,730	522,734	22%	2,426,730
Tax Claim Bureau	1,737,282	2,654,956	462,324	17%	2,525,000	624,211	25%	2,525,000
Treasurer	90,564	84,550	28,844	34%	91,000	27,429	30%	91,000
Youth Centers 2	84,926	58,340	149	0%	45,150	12,255	27%	45,150
Other Department Revenue	-	86,386	-	0%	-	19,296	-	-
Total Departmental Revenue	43,690,265	46,793,803	11,420,843	24%	48,540,984	9,683,071	20%	48,540,984
OTHER REVENUE								
Interest	113,530	137,926	12,367	9%	120,000	4,078	3%	120,000
Recoverable Expenditures	809,955	601,304	3,522	1%	900,000	93,329	10%	900,000
Bail Recovery	-	115,989	-	0%	100,000	26,431	26%	100,000
Total Other Revenue	923,485	855,219	15,889	22%	1,120,000	123,838	11%	1,120,000
TOTAL DEPARTMENT AND OTHER REVENUE	44,613,750	47,649,022	11,436,732	24%	49,660,984	9,806,909	23%	49,660,984

1. The sale of Parkhouse was completed later than contemplated by the 2014 budget, resulting in additional revenues and expenditures associated with the operation of the facility through March 6, 2014.

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

GRANT REVENUE

	<u>2012 (actual)</u>	<u>2013 (Cash basis)</u>	<u>Adopted</u>	<u>2014</u>		
	<u>Full Year</u>	<u>Full Year</u>		<u>1st Quarter (actual)</u>	<u>1st quarter as % of full-year</u>	<u>Full Year (projected)</u>
DEPARTMENTAL GRANT REVENUE						
Adult Probation	190,464	234,026	218,698	50,254	23%	218,698
Aging and Adult Services	17,272,170	14,070,357	15,208,000	4,461,069	29%	15,208,000
Assets and Infrastructure	699,120	673,442	675,000		0%	675,000
Children and Youth	22,112,872	19,537,824	20,250,500	4,985,981	25%	20,250,500
Community Connections	0	0	648,894	0	0%	648,894
Coroner	29,795	44,528	71,000	0	0%	71,000
Courts Administration	1,576,803	1,627,114	1,578,755	0	0%	1,578,755
Day Care	25,355,472	24,329,707	24,621,607	6,101,216	25%	24,621,607
District Attorney	355,991	575,156	244,500	115,505	47%	244,500
Drug and Alcohol Programs	5,417,707	5,394,357	5,768,609	1,373,549	24%	5,768,609
Health Department	5,615,016	5,088,879	5,422,041	1,556,569	29%	5,422,041
Juvenile Probation	8,409,161	6,434,119	6,537,500	1,645,596	25%	6,537,500
Mental Health Programs	46,854,790	46,524,068	47,246,007	11,662,769	25%	47,246,007
Public Safety	596,604	496,723	1,112,170	72,239	6%	1,112,170
Purchasing/Planning	23,494	24,344	12,967	0	0%	12,967
Register of Wills	26,064	49,206	30,000	0	0%	30,000
Sheriff	1,326	1,514	1,500	0	0%	1,500
PURTA	214,115	226,181	200,000	0	0%	200,000
Youth Centers	3,524,796	3,094,426	2,963,500	901,482	30%	2,963,500
Other Grant Revenue	<u>0</u>	<u>49,385</u>	-	217,402	-	-
Total Departmental Revenue	138,275,760	128,475,356	132,811,248	33,143,631	25%	132,811,248

1. Other Grant Revenue includes over \$206,000 in federal grant funds for voting machines

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

2014 EXPENDITURE DETAIL

			2014				Difference Between Adopted and Current Projection
	2012 Actual	2013 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	
COUNTY ADMINISTRATION							
Commissioners	2,804,341	2,576,708	2,724,514	698,912	26%	2,724,514	-
Assets and Infrastructure	6,595,970	3,966,383	6,438,227	1,548,454	24%	6,438,227	-
Board of Assessment Appeals	2,699,090	2,742,398	3,297,845	808,886	25%	3,297,845	-
Controller	1,683,363	1,504,245	1,869,467	437,443	23%	1,869,467	-
Security	992,699	908,977	897,993	232,693	26%	897,993	-
Economic/Workforce Development	236,919	11	26,627	6,657	25%	26,627	-
Human Resources	860,371	779,399	865,055	205,553	24%	865,055	-
Information Technology Solutions	6,048,349	5,614,158	6,654,711	1,373,331	21%	6,654,711	-
Planning Commission	3,144,928	3,110,420	3,364,082	849,430	25%	3,364,082	-
Public Defender	3,277,100	3,727,164	4,035,708	981,999	24%	4,035,708	-
Purchasing	715,339	735,781	828,259	202,706	24%	828,259	-
Recorder of Deeds	1,606,855	1,539,533	1,701,677	435,680	26%	1,701,677	-
Tax Collector's Fees	1,615,095	1,478,026	1,440,000	236,804	16%	1,440,000	-
Tax Claim Bureau	57,631	749,785	695,405	145,030	21%	695,405	-
Treasurer	604,659	638,721	670,601	162,719	24%	670,601	-
Voter Services	<u>2,135,421</u>	<u>1,842,951</u>	<u>2,074,459</u>	<u>292,393</u>	<u>14%</u>	<u>2,074,459</u>	-
Total County Administration	30,260,054	31,914,660	37,584,630	8,618,690	23%	37,584,630	-
JUDICIAL							
Clerk of Courts	1,815,605	2,090,095	2,377,908	586,139	25%	2,377,908	-
Coroner	1,210,529	1,358,876	1,366,492	283,583	21%	1,366,492	-
Courts/Drug Court	13,692,081	15,499,765	15,403,741	3,852,540	25%	15,403,741	-
Court Appointed Fees			575,000	139,447	24%	575,000	-
District Attorney	14,845,365	13,896,555	14,386,905	3,549,451	24%	14,386,905	-

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

2014 EXPENDITURE DETAIL

			2014				Difference Between Adopted and Current Projection
	2012 Actual	2013 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	
District Justices	9,582,807	9,588,515	9,910,527	2,609,620	25%	9,910,527	-
Domestic Relations	8,044,220	7,609,935	8,274,552	2,027,748	26%	8,274,552	-
Jury Board	421,214	476,626	533,678	129,629	25%	533,678	-
Law Library	708,281	514,863	620,694	142,917	24%	620,694	-
Prothonotary	1,909,104	2,312,451	2,406,506	612,597	23%	2,406,506	-
Register of Wills	1,085,090	1,096,854	1,206,674	288,574	25%	1,206,674	-
Sheriff/Central Processing	7,291,179	8,180,247	8,786,437	2,166,985	24%	8,786,437	-
Total Judicial	60,605,475	62,624,782	65,849,114	16,389,230	25%	65,849,114	-
CORRECTIONS							
Adult Probation	6,752,328	7,141,554	7,530,819	1,853,404	25%	7,530,819	-
Juvenile Probation	4,915,995	4,956,134	4,997,363	1,279,364	26%	4,997,363	-
Child Care - Delinquent	10,219,260	8,864,348	10,207,000	2,442,650	24%	10,207,000	-
Driving Under the Influence	397,177	400,740	451,563	114,826	25%	451,563	-
Correction Facility	31,819,560	31,774,981	32,174,133	8,587,130	27%	32,817,616	643,483
Youth Detention Center	3,653,194	3,646,468	4,007,879	1,005,716	25%	4,007,879	-
Total Corrections	57,757,514	56,784,225	59,368,757	15,283,090	26%	60,012,240	643,483
GENERAL WELFARE							
Drug and Alcohol Programs	5,402,529	5,998,413	6,147,241	1,697,537	28%	6,147,241	-
Behavioral Health Programs	53,065,165	49,282,838	49,132,413	12,793,336	26%	49,132,413	-
Health Department	8,736,377	8,492,366	9,274,712	2,245,755	24%	9,274,712	-
Community Connections	250	-	635,634	95,577	15%	635,634	-
Total General Welfare	67,204,321	63,773,617	65,190,000	16,832,205	26%	65,190,000	-

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

2014 EXPENDITURE DETAIL

	2014						
	2012 Actual	2013 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	Difference Between Adopted and Current Projection
ADULT WELFARE							
Aging and Adult Services	18,199,252	16,343,188	18,711,481	4,364,213	23%	18,711,481	-
Parkhouse and Assisted Living	46,587,208	47,435,886	7,280,684	11,855,996	163%	12,105,996	4,825,312
Total Adult Welfare	64,786,460	63,779,074	25,992,165	16,220,209	62%	30,817,477	4,825,312
CHILD WELFARE							
Youth Shelter Center	1,253,451	1,245,233	1,334,567	318,142	24%	1,334,567	-
Children and Youth Administration	9,651,462	9,963,072	11,729,575	2,610,600	22%	11,729,575	-
Child Care - Dependent	11,520,411	13,392,661	14,050,000	3,418,367	24%	14,050,000	-
Day Care	25,519,875	24,820,618	24,619,658	5,433,576	22%	24,619,658	-
Total Child Welfare	47,945,199	49,421,584	51,733,800	11,780,685	23%	51,733,800	-
PUBLIC SAFETY	3,100,478	3,551,723	3,810,835	843,031	22%	3,810,835	-
OTHER							
Veterans Affairs	352,841	388,558	482,513	85,260	18%	482,513	-
Insurance	1,719,805	1,764,193	1,903,297	249,631	13%	1,903,297	-
Debt Service	39,015,410	39,971,132	38,750,000	12,066,716	31%	38,750,000	-
Reduction in Staff Complement			(2,900,000)	(725,000)	25%	(2,900,000)	-
Tax Refunds and Appraisals	1,478,584	1,007,555	1,000,000	183,982	18%	1,000,000	-
Legal and Professional Fees	269,252	244,594	300,000	47,396	16%	300,000	-
Merit Based Bonus			1,171,750	5,969	1%	1,171,750	-
Miscellaneous	125,077	261,877		4,089		25,000	25,000
Total Other	42,960,969	43,637,909	40,707,560	11,918,043	29%	40,732,560	25,000

Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)

2014 EXPENDITURE DETAIL

	2012 Actual	2013 Actual	2014				
			Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	Difference Between Adopted and Current Projection
TRANSFERS TO OTHER FUNDS							
Emergency Communications	300,000	2,502,143	500,000	-	0%	750,000	250,000
Liquid Fuels	350,000	-	-	-	-	-	-
Recycling			100,000	-	0%	100,000	-
Total Transfers	650,000	2,502,143	600,000	-	0%	850,000	250,000
SUBSIDIES							
Conservation District	511,126	481,802	544,469	34,151	6%	544,469	-
Cooperative Extension	323,871	328,614	333,630	84,880	25%	333,630	-
Appropriation Summary	28,827,458	22,610,115	24,038,338	9,032,199	38%	24,038,338	-
Total Subsidies	29,662,455	23,420,531	24,916,437	9,151,230	37%	24,916,437	-
TOTAL EXPENDITURES	409,751,001	401,410,248	375,753,298	107,036,413	28%	381,497,093	5,743,795

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EXPENDITURES NOTES

1. Expenditures for Corrections are projecting higher primarily due to costs related to the severe winter weather and the number of days the County was closed.
2. The sale of Parkhouse was completed later than contemplated by the 2014 budget, resulting in additional revenues and expenditures associated with the operation of the facility through March 6, 2014.
3. The adopted 2014 budget included a line-item related to anticipated staffing reductions and vacancy rates. Throughout the year, this figure is absorbed into the appropriate lines across the County budget.
4. There were 8 merit awards during the first quarter of 2014.
5. Due to the increase in expenditures related to Emergency Communications resulting from the severe winter weather, the County is now anticipating that Emergency Communications will require an additional \$250,000 from the County.

**Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)**

2014 TAX REVENUE ANTICIPATION NOTES

The approved budget for 2014 did not anticipate that the County would require a short-term borrowing to ensure that the County would have a sufficient cash flow to meet County obligation levels during the first quarter of the year. As a result of the due diligence period related to the sale of Parkhouse, the County issued a short-term Tax Revenue Anticipation Note (TRAN) for approximately \$9.75 million.

The interest rate on the one year note is .61%, the expected total interest cost for the year is approximately \$9,912.50.

The TRAN is a two-month borrowing. Once the proceeds from the sale of Parkhouse were received, the County invested the TRAN principal and earned interest to offset the TRAN repayment interest and fee obligations. Interest earned year-to-date is reflected below.

Date	Action	TRAN Funds Utilized	Year-to-date TRAN funds Utilized	Available TRAN funds
24-Feb-14	TRAN net funds received			\$ 9,750,000
26-Feb-14	TRAN funds drawdown	6,000,000	6,000,000	\$ 3,750,000
28-Feb-14	TRAN funds drawdown	2,500,000	8,500,000	\$ 1,250,000
10-Mar-14	TRAN funds recapture	<u>(8,500,000)</u>	<u>-</u>	<u>\$ 9,750,000</u>

2014 TRAN Revenues and Expenditures

TRAN Borrowing Costs - fees	\$ 31,184.00
TRAN Borrowing Costs - net interest	\$ 9,912.50
Total TRAN costs	\$ 41,096.50

2014 Interest earned on TRAN principal (through 3/31):	2,598.26
Projected interest earned until payoff:	<u>1,950.71</u>
Net earned interest (projected):	4,548.97

NET TRAN COSTS (PROJECTED) \$ 36,547.53

**Montgomery County Quarterly Financial Update
2014, First Quarter (through March 31, 2014)**

OVERTIME USAGE ANALYSIS

<u>Department</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Through Q1 Actual</u>	<u>1st quarter as % of full- year</u>	
Aging - Administration	1,137	4,118	-	1,540		
Assets and Infrastructure	84,376	74,824	117,456	92,805	79%	2
Security	20,614	17,032	12,000	9,047	75%	2
Voter Services	146,530	63,421	75,000	-		
Domestic Relations	18,756	13,073	15,996	3,999	25%	
Sheriff	321,887	370,334	354,000	97,115	27%	
Coroner	16,461	22,290	24,996	5,692	23%	
Clerk of Courts	36,393	9,658	9,996	2,734	27%	
District Attorney	688,114	627,938	800,004	148,465	19%	
Correctional Facility	794,691	670,921	492,000	307,719	63%	2
Youth Shelter Center	16,139	18,155	20,004	1,867	9%	
Youth Detention Center	60,006	38,902	54,996	4,462	8%	
DUI	21,035	33,300	47,700	7,363	15%	
Adult Probation	91,851	93,870	92,808	23,825	26%	
Juvenile Probation	8,823	9,583	10,368	2,200	21%	
Drug Court	57,082	54,134	51,996	14,217	27%	
Public Safety	0	348	-	4,021		2
Parkhouse	724,285	720,960	-	236,934		
Emergency Communications	1,349,502	1,345,689	1,000,000	337,023	34%	2
Other	¹ 6,039	1,942	-	-	0%	
TOTALS	4,462,037	4,191,027	3,179,320	1,301,028	41%	

Overtime Notes:

1. Other 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.

2. Several Departments (Assets and Infrastructure, Security, Corrections, Public Safety and Emergency Communications) saw significant overtime expenditures during Q1 due to the many severe storms during the quarter.

**Montgomery County Quarterly Financial Update
2014, Fourth Quarter (through December 31, 2014)**

COMP TIME REPORT

<u>DepartmentName</u>	<u>Jan/09</u>	<u>Jan/10</u>	<u>Jan/11</u>	<u>Jan/12</u>	<u>Jan/13</u>	<u>Jan/14</u>	<u>3/31/14</u>	<u>Change from</u>	<u>Change from</u>
	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Jan/09 to</u>	<u>Jan/14 to</u>
								<u>Jan/14</u>	<u>3/31/14</u>
Court House Security	837	1,057	950	1,188	1,004	682	645	(155)	(37)
Voter Services	1,913	2,117	2,262	2,378	2,630	1,275	1,275	(638)	0
Controller	81	3	-	-	-	-	-	(81)	-
Planning Commission	3,453	3,001	2,533	2,349	1,516	1,609	1,379	(1,844)	(230)
Recorder of Deeds	247	247	247	240	240	-	-	(247)	-
Purchasing	91	59	38	29	0	0	0	(91)	-
Domestic Relations	604	528	408	343	377	401	414	(203)	13
Sheriff	5,224	5,980	6,368	6,787	7,279	7,077	7,602	1,853	525 ¹
Coroner	1,022	1,087	818	658	654	241	280	(781)	39
Prothonotary	353	367	293	242	199	69	60	(284)	(9)
Clerk of Courts	289	184	106	55	125	229	222	(60)	(7)
District Attorney	10,472	11,316	11,388	12,516	12,950	11,757	12,688	1,285	931 ²
Courts	847	977	532	510	509	-	-	(847)	-
District Justices	36	36	36	36	36	36	34	(36)	34
Correctional Facility	8,495	9,533	14,377	15,336	15,262	17,529	22,820	9,034	5,291 ¹
Youth Center Shelter	37	30	39	42	80	53	272	16	219 ¹
Youth Center	392	370	315	407	520	452	1,127	60	675 ¹
Adult Probation	1,864	1,941	1,684	1,558	1,269	1,423	1,334	(441)	(89)
Juvenile Probation	4,934	4,811	4,449	3,691	3,483	3,100	2,906	(1,834)	(194)
Drug Court	40	23	12	16	16	10	10	(40)	10
Information Technology	310	359	333	398	453	642	630	332	(12)
Human Resources	-	1	19	41	-	-	-	-	-
Public Safety	1,002	880	972	1,412	2,114	1,474	1,795	472	321 ¹
Assets & Infrastructure	6,757	5,980	6,715	6,114	6,011	5,073	4,929	(1,684)	(144)
Health Department	378	776	675	829	816	619	542	241	(77)
Aging & Adult Services	801	766	687	728	574	646	626	(155)	(20)

Children & Youth	548	810	723	1,248	1,502	1,766	1,349	1,218	(417)
Day Care	183	151	168	132	116	71	47	(112)	(24)
Day Care - Court Care	33	33	33	18	18	18	17	(15)	(1)
Waste System Authority	120	136	233	167	162	149	179	29	30
Emergency Dispatch									
Services	1,380	1,542	2,288	2,728	2,626	2,723	4,735	1,343	2,012 ¹
Parkhouse	3,164	3,000	2,918	2,531	3,100	644	-	(2,520)	(644)
Career Development	43	67	48	28	28	28	15	(16)	(13)
Other	346	233	273	182	160	91	6	(255)	(85)
Total	55,123	57,199	62,218	64,246	65,220	59,796	68,129	4,673	8,333

1. Several Departments (Sherrif, Corrections, Youth Center, Public Safety and Emergency Dispatch) saw significant comp time accruals during Q1 due to the many severe storms during the quarter, accounting for nearly 7,000 hours of the quarter's increase.

2. Significant comp time accruals in the Office of the District Attorney resulted from two employees attending special polygraph training on Saturdays for the entire quarter; and, a large NET investigation which required night and weekend work.