

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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

February 18, 2016

2015 Quarterly Budget Update – Fourth Quarter (Q4)

- **After adjusting for nearly \$43 million of accruals primarily related to the State budget impasse, the County projects to have ended 2015 with a modest annual operating surplus of nearly \$141,000.**
- **This marks the third consecutive year the County has achieved an annual operating surplus.**
- **With the surplus and a slight net benefit in one-time revenues, the County projects to end the year with a fund balance of \$40.5 million, equal to 10.94 percent of revenues, consistent with the Adopted 2016 Budget.**

Summary

Despite the challenges of the Papal visit and the State Budget Impasse which was not settled until the very end of the year, the County ended 2015 with a modest annual operating surplus. This marks the third consecutive year that the County has achieved its goal of a balanced year of operations.

With the \$141,000 surplus and net revenues of nearly \$240,000 from non-recurring sources, the County projects to end 2015 with a fund balance of \$40.5 million, or 10.94 percent of revenues. This ending fund balance maintains the County's ten percent recommended reserve level. This Fund Balance level is also consistent with the 2016 Adopted Budget, which projects that while Fund Balance levels will remain at \$40.5 million, the funded percentage will fall to 10.42 percent by the end of 2016 as County revenue levels increase.

Although 2015 funds from the State were received in 2016, the Office of the Controller was able to identify the net annual accruals for 2015, at nearly \$42.8 million. The revenue accruals are also counted as 2015 revenues for purposes of calculating the year-end fund balance.

In June, the County completed the transfer of the total budgeted Pension payment for 2015, just over \$3.5 million. This marked the third consecutive year of County Pension Fund payments, after making no payments for six years.

Revenues through December 31, 2015

Once adjusted for the State Budget Impasse, 2015 projected revenues are generally consistent with the adopted budget, with a few exceptions:

- Total tax collections were \$1 million better than budget, primarily driven by a nearly \$1.9 million increase in current year collections.
- Revenues related to the Corrections facility are higher than anticipated.
- Public Safety revenues are nearly \$900,000 better than anticipated.
- Recorder of Deeds revenues are \$1 million higher than anticipated.
- Day care grant revenues are nearly \$2 million higher than anticipated, due to increased funding. Expenditure levels are also up consistent with the increased revenues.

Expenditures through December 31, 2015

2015 projected expenditures are generally consistent with the adopted budget, with a few exceptions:

- Expenditures for Corrections are projected higher in large part due to an arbitration award with the Corrections Officers which will cost nearly \$800,000 in 2015; weather issues in the first quarter; additional overtime required for 191 sick visit days; and, a legal settlement.
- ITS expenditures are nearly \$980,000 below budget.
- Fees related to Court Appointed counsel are projected higher than budgeted.
- The County absorbed unanticipated costs related to the Papal visit totaling over \$220,000.
- The County transferred \$1.6 million more than budgeted to cover 9-1-1 operations costs due to a delay in the transfer of monies related to the increase in fees by the Commonwealth.

Other Key Financial Issues: Overtime and Comp Time Analyses

- An analysis of County overtime across departments shows that most areas of County government are staying within budgeted overtime levels, with a few exceptions.
 - Corrections saw an increase in Overtime and Comp Time due in part to more than 20 CO vacancies at various times during the quarter; five officers on FMLA; and, 191 hospital day visits. Overtime costs were also higher due to a mid-year arbitration award for Correctional Officers.

- Security had higher than expected overtime due to weather issues and three officers out on medical leave.
 - All of the costs (with the exception of 9-1-1 operators) associated with the Papal visit are recorded in the Public Safety Overtime budget, resulting in a dramatic one-time overtime increase.
- Cumulative Comp Time balances decreased by more than 4,700 hours during 2015, and are down more than fourteen percent since the beginning of 2013. The costs for Comp Time are often borne by the County several years after the related activity when an individual separates from the County. Reducing the County's overall comp time balance reduces long term fiscal liabilities.

Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)

SUMMARY PAGE

	2013 Actual	2014 Actual	2015 Adopted	2015 Current Projection	Current Projection over (under) Adopted Budget
Revenues					
Taxes	183,314,453	184,666,660	184,183,032	185,189,224	1,006,192
Parkhouse and HSC Facilities	44,917,781	13,956,201	200,000	456,716	256,716
Departmental and Other Local non-Tax Revenues	47,649,022	48,775,947	50,380,365	49,870,517	(509,848)
Grant Revenue	128,475,356	134,110,198	136,401,692	92,371,028	(44,030,664)
Total Revenues	404,356,612	381,509,006	371,165,089	327,887,485	(43,277,604)
Fund Balance January 1	17,064,488	23,980,278	39,084,335	40,156,005	1,071,670
Total Revenues and Fund Balance	421,421,100	405,489,284	410,249,424	368,043,490	(42,205,934)
Total Expenditures	401,405,706	378,452,178	371,145,000	370,539,715	(605,285)
End of Year Adjustments	(1,035,116)	(1,900,000)	-	42,792,888	
Annual Operating Surplus/(Deficit)	1,915,790	1,156,828	20,089	140,658	120,569
Non-Recurring Revenues and Net Asset Sale Proceeds/One Time Revenues	5,000,000	15,018,899	5,500,000	5,120,689	(379,311)
Cost of 27th Paycheck			(5,200,000)	(4,881,328)	318,672
Year-End Fund Balance	23,980,278	40,156,005	39,404,424	40,536,024	1,131,600
Fund Balance as a % of Revenues	5.93%	10.53%	10.62%	10.94%	

Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)

DEPARTMENTAL REVENUES

		<u>2013</u>	<u>2014</u>	<u>2015</u>		
		Full Year	Full year	Adopted Budget	Q4 Actual	Difference between Adopted and Actual
REAL ESTATE TAXES						
	Current	178,107,747	179,765,119	179,683,032	181,553,267	1,870,235
	Prior	5,206,706	4,901,541	4,500,000	3,635,957	(864,043)
Total		183,314,453	184,666,660	184,183,032	185,189,224	1,006,192
PARKHOUSE AND HSC FACILITIES		44,917,781	13,956,201	200,000	456,716	256,716
DEPARTMENTAL REVENUE						
Adult Probation		1,537,727	1,589,822	1,596,124	1,562,814	(33,310)
Aging and Adult Services		1,447,525	2,241,985	2,575,000	1,511,854	(1,063,146)
Assets and Infrastructure		2,309,297	2,022,894	1,901,527	1,906,729	5,202
Board of Assessment		146,260	126,870	126,500	144,060	17,560
Children and Youth		325,506	423,129	361,500	422,338	60,838
Clerk of Courts		4,549,389	4,621,366	5,100,000	4,793,392	(306,608)
Conservation District		280,862	207,419	350,701	393,269	42,568
Coroner		281,576	295,720	311,350	386,425	75,075
Correction Facility		2,304,676	2,708,626	2,513,992	3,055,683	541,691
Courts		55,423	40,085	336,150	164,207	(171,943)
District Attorney		279,789	136,857	248,919	121,201	(127,718)
District Justices		3,490,424	2,968,503	3,000,000	2,904,638	(95,362)
Domestic Relations		5,606,060	5,567,774	6,053,241	4,669,179	(1,384,062)
Drug and Alcohol Programs		237,780	225,941	240,000	233,837	(6,163)
DUI Administration		709,213	854,115	783,000	721,785	(61,215)
Health Department		1,533,125	1,535,436	1,276,950	1,598,980	322,030
Information Technology		90,870	345,581	75,000	79,262	4,262
Juvenile Probation		433,937	420,743	400,000	284,691	(115,309)
Law Library		-	27,460	20,000	23,844	3,844

Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)

DEPARTMENTAL REVENUES

	<u>2013</u>	<u>2014</u>		<u>2015</u>	
Mental Health Programs (2)	672,165	711,693	250,000	811,618	561,618
Planning Commission	834,649	815,842	1,193,662	1,379,594	185,932
Prothonotary	4,083,104	4,077,297	4,171,489	3,650,964	(520,525)
Public Defender	17,175	19,350	40,000	20,484	(19,516)
Public Safety	1,043,224	1,152,307	1,029,868	1,928,687	898,819
Purchasing	3,219	2,003	-	1,374	1,374
Recorder of Deeds	6,723,502	5,514,226	5,430,962	6,435,303	1,004,341
Register of Wills	2,549,412	2,285,339	2,602,000	2,300,780	(301,220)
Sheriff	2,363,682	2,448,204	2,507,330	2,545,055	37,725
Tax Claim Bureau	2,654,956	2,823,066	2,825,000	2,625,431	(199,569)
Treasurer	84,550	96,285	95,000	98,202	3,202
Youth Centers 2	58,340	83,404	45,150	35,274	(9,876)
Other Department Revenue	86,386	398,679	366,533	883,049	516,516
Total Departmental Revenue	46,793,803	46,788,021	47,826,948	47,694,003	(132,945)
OTHER REVENUE					
Interest	137,926	145,771	150,000	144,975	(5,025)
Recoverable Expenditures	601,304	1,805,749	2,303,417	2,031,539	(271,878)
Bail Recovery	115,989	36,406	100,000	-	(100,000)
Total Other Revenue	855,219	1,987,926	2,553,417	2,176,514	-376,903
TOTAL DEPARTMENT AND OTHER REVENUE	47,649,022	48,775,947	50,380,365	49,870,517	(509,848)

Montgomery County Quarterly Financial Update
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GRANT REVENUE DETAIL

	<u>2013</u>	<u>2014</u>	Adopted	<u>2015</u>	Difference between
	Full Year	Full Year		4th Quarter (actual)	Adopted and Actual
DEPARTMENTAL GRANT REVENUE					
Adult Probation	234,026	156,458	187,455	198,064	10,609
Aging and Adult Services	14,070,357	16,054,177	15,900,400	10,456,425	(5,443,975)
Assets and Infrastructure	673,442	776,739	774,700	787,088	12,388
Children and Youth	19,537,824	20,751,134	21,482,000	15,348,192	(6,133,808)
Community Connections	0	359,435	134,070	36,539	(97,531)
Coroner	44,528	0		-73,495	(73,495) ¹
Courts Administration	1,627,114	1,625,263	1,619,778	57,229	(1,562,549)
Day Care	24,329,707	25,519,534	25,269,519	27,256,322	1,986,803
District Attorney	575,156	404,485	366,900	387,233	20,333
Drug and Alcohol Programs	5,394,357	5,231,243	5,768,609	3,169,806	(2,598,803)
Health Department	5,088,879	6,265,564	5,812,026	5,218,859	(593,167)
Juvenile Probation	6,434,119	6,767,507	7,340,511	3,620,999	(3,719,512)
Mental Health Programs	46,524,068	46,252,027	47,246,007	22,511,773	(24,734,234)
Public Safety	496,723	668,626	210,000	461,668	251,668
Planning	24,344	19,388	1,190,117	212,174	(977,943)
Register of Wills	49,206	68,903	40,000	84,546	44,546
Sheriff	1,514	3,509		0	-
PURTA	226,181	232,075	230,000	214,876	(15,124)
Youth Centers	3,094,426	2,747,570	2,829,600	1,732,272	(1,097,328)
Other Grant Revenue	<u>49,385</u>	206,561	-	690,458	690,458 ²
Total Departmental Revenue	128,475,356	134,110,198	136,401,692	92,371,028	(44,030,664)

1. The Coroner's Office is in the process of setting up an account outside the General Fund for proceeds from the Vital Statistics fees.

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

Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)

EXPENDITURES

	2015				
	2013 Actual	2014 Actual	Adopted Budget	Q4 Actual	Difference Between Adopted and Current Projection
COUNTY ADMINISTRATION					
Commissioners	2,576,708	2,642,097	2,670,568	2,758,774	88,206
Assets and Infrastructure	3,966,383	6,051,175	5,650,198	5,625,966	(24,232)
Board of Assessment Appeals	2,742,398	3,052,573	3,266,311	3,153,305	(113,006)
Controller	1,504,245	1,657,131	1,712,314	1,640,818	(71,496)
Security	908,977	910,190	909,779	1,096,778	186,999
Economic/Workforce Development	27,625	340,701	35,082	179,701	144,619
Human Resources	779,399	824,794	872,889	835,000	(37,889)
Information Technology Solutions	5,614,158	5,125,676	6,313,978	5,335,681	(978,297)
Planning Commission	3,110,420	3,290,870	3,700,652	3,871,471	170,819
Public Defender	3,727,164	3,945,844	4,203,572	4,188,684	(14,888)
Purchasing	735,781	807,123	824,049	833,370	9,321
Recorder of Deeds	1,539,533	1,514,236	1,581,829	1,529,904	(51,925)
Tax Collector's Fees	1,478,026	1,625,418	1,370,000	1,582,735	212,735
Tax Claim Bureau	749,785	428,459	728,822	619,976	(108,846)
Treasurer	638,721	636,627	688,457	678,963	(9,494)
Voter Services	<u>1,842,951</u>	<u>2,010,474</u>	<u>2,017,139</u>	<u>1,933,935</u>	<u>(83,204)</u>
Total County Administration	31,914,660	34,863,388	36,545,639	35,865,061	(680,578)
JUDICIAL					
Clerk of Courts	2,090,095	2,225,237	2,317,600	2,355,146	37,546
Coroner	1,358,876	1,343,581	1,446,287	1,517,801	71,514
Courts/Drug Court	15,499,765	15,287,066	15,327,931	15,464,834	136,903
Court Appointed Fees		882,726	580,000	900,683	320,683
District Attorney	13,896,555	14,073,042	14,677,756	14,791,697	113,941

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EXPENDITURES

	2013 Actual	2014 Actual	2015		Difference Between Adopted and Current Projection
			Adopted Budget	Q4 Actual	
District Justices	9,588,515	9,672,585	9,495,120	9,639,956	144,836
Domestic Relations	7,609,935	7,720,488	8,254,032	7,928,649	(325,383)
Jury Board	476,626	515,416	545,897	513,687	(32,210)
Law Library	514,863	540,770	624,325	519,558	(104,767)
Prothonotary	2,312,451	2,333,822	2,337,100	2,264,946	(72,154)
Register of Wills	1,096,854	1,111,999	1,161,176	1,174,674	13,498
Sheriff/Central Processing	8,180,247	8,469,246	8,779,407	8,428,438	(350,969)
Total Judicial	62,624,782	64,175,978	65,546,631	65,500,069	(46,562)
CORRECTIONS					
Adult Probation	7,141,554	7,358,578	8,104,994	8,073,988	(31,006)
Juvenile Probation	4,956,134	5,084,374	5,061,106	5,079,130	18,024
Child Care - Delinquent	8,864,348	9,920,394	10,187,000	9,856,369	(330,631)
Driving Under the Influence	400,740	456,078	462,235	417,623	(44,612)
Correction Facility	31,774,981	33,300,821	32,591,071	36,364,300	3,773,229
Youth Detention Center	3,646,468	3,749,993	4,060,818	3,832,971	(227,847)
Total Corrections	56,784,225	59,870,238	60,467,224	63,624,381	3,157,157
HUMAN SERVICES					
Aging and Adult Services	16,343,188	19,074,874	20,194,869	18,841,563	(1,353,306)
Children and Youth Administration	9,963,072	10,494,804	12,218,583	11,195,995	(1,022,588)
Child Care - Dependent	13,392,661	14,045,290	15,116,400	14,834,728	(281,672)
Day Care	24,820,618	24,755,381	25,164,944	29,252,601	4,087,657
Drug and Alcohol Programs	5,998,413	6,108,674	6,173,211	3,957,783	(2,215,428)
Behavioral Health Programs	49,282,838	48,087,521	48,971,888	47,208,473	(1,763,415)

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Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)

EXPENDITURES

	2013 Actual	2014 Actual	2015		Difference Between Adopted and Current Projection
			Adopted Budget	Q4 Actual	
Health Department	8,492,366	8,743,566	9,405,453	8,873,642	(531,811)
Community Connections		277,925	134,070	60,273	(73,797)
Youth Shelter Center	1,245,233	1,186,953	1,340,674	1,219,047	(121,627)
Parkhouse and Assisted Living	47,435,886	12,741,432	754,000	551,498	(202,502)
Veterans Affairs	388,558	349,800	504,935	420,703	(84,232)
	177,362,833	145,866,220	139,979,027	136,416,306	(3,562,721)
PUBLIC SAFETY	3,551,723	3,608,374	4,299,759	4,643,088	343,329
OTHER					
Insurance	1,764,193	1,786,665	1,600,000	1,530,610	(69,390)
Debt Service	39,971,132	38,996,227	38,815,074	38,229,534	(585,540)
Reduction in Staff Complement			(2,950,000)		2,900,000
Tax Refunds and Appraisals	1,007,555	1,333,452	1,000,000	550,341	(449,659)
Legal and Professional Fees	244,594	211,102	300,000	116,326	(183,674)
Merit Based Bonus		258,151	-	-	-
Miscellaneous	261,877	<u>100,142</u>	-	1,491,976	1,491,976
Total Other	224,552,465	42,685,739	38,765,074	41,918,787	3,153,713
TRANSFERS TO OTHER FUNDS					
Emergency Communications	2,502,143	2,567,393	500,000	2,151,840	1,651,840
Liquid Fuels	-	-	-	186,612	186,612
Recycling		<u>153,965</u>	<u>100,000</u>	(314)	(100,314)
Total Transfers	2,502,143	2,721,358	600,000	2,338,138	1,738,138

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Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)

EXPENDITURES

	2013 Actual	2014 Actual	2015		Difference Between Adopted and Current Projection
			Adopted Budget	Q4 Actual	
SUBSIDIES					
Conservation District	481,802	471,556	550,701	549,230	(1,471)
Cooperative Extension	328,614	336,341	333,737	337,937	4,200
Appropriation Summary	22,610,115	24,111,137	24,057,208	24,228,046	170,838
Total Subsidies	23,420,531	24,919,034	24,941,646	25,115,213	173,567
TOTAL EXPENDITURES	401,410,248	378,710,329	371,145,000	375,421,043	4,276,043

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EXPENDITURES NOTES

1. Expenditures for Corrections are projecting higher primarily due to costs related to the mid-year arbitration award, weather issues, and OT due to high numbers of medical visits for inmates.
2. The adopted 2015 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.
3. The County did not receive monies from the new Commonwealth funding system for 9-1-1 operations in a timely fashion in 2015; as a result, the County was required to transfer an additional \$1.65 million to Emergency Communications.

**Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)**

OVERTIME USAGE ANALYSIS

<u>Department</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2015 Through Q4 Actual</u>	<u>4rd quarter as % of full-year</u>	
Aging - Administration	1,137	4,118	-	144		
Assets and Infrastructure	84,376	74,824	117,456	123,189	105%	^{2, 3}
Security	20,614	17,032	12,000	40,310	336%	²
Voter Services	146,530	63,421	75,000	71,225		
Domestic Relations	18,756	13,073	15,996	1,304	8%	
Sheriff	321,887	370,334	354,000	319,714	90%	
Coroner	16,461	22,290	24,996	17,295	69%	
Prothonotary	(1,684)	535		-		
Clerk of Courts	36,393	9,658	9,996	13,433	134%	
District Attorney	688,114	627,938	800,004	649,020	81%	
Correctional Facility	794,691	670,921	492,000	2,316,831	471%	^{2, 4}
Youth Shelter Center	16,139	18,155	20,004	19,700	98%	
Youth Detention Center	60,006	38,902	54,996	32,020	58%	
DUI	21,035	33,300	47,700	17,375	36%	
Adult Probation	91,851	93,870	92,808	127,057	137%	
Juvenile Probation	8,823	9,583	10,368	14,518	140%	
Drug Court	57,082	54,134	51,996	48,425	93%	
Public Safety	0	348	4,889	181,071	3704%	^{2, 5}
Parkhouse	724,285	720,960	-	-		²
Emergency Communications	1,349,502	1,345,689	1,000,000	1,369,621	137%	²
Other	¹ 6,039	1,942	-	75,523	0%	¹
TOTALS	4,462,037	4,191,027	3,184,209	5,437,775	171%	

Overtime Notes:

1. Other includes departments which tradiitonally average less than \$1,000 a year in OT costs, though did see higher costs this year mainly due to weather issues.
2. Several Departments (Assets and Infrastructure, Security, Corrections, Public Safety, Parkhouse, and Emergency Communications) experienced significant overtime expenditures due to the many severe storms during the first quarter.
3. Assets and Infrastructure overtime figures are higher due in part to a decision to utilize overtime rather than comp time for special events.
4. Corrections overtime usage is higher due in part to costs of the mid-year arbitration award, a higher than usual number of vacancies, and an increase in the number of medical visits.

**Montgomery County Quarterly Financial Update
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COMP TIME REPORT

<u>DepartmentName</u>	<u>Jan/09</u> <u>Balance</u>	<u>Jan/10</u> <u>Balance</u>	<u>Jan/11</u> <u>Balance</u>	<u>Jan/12</u> <u>Balance</u>	<u>Jan/13</u> <u>Balance</u>	<u>Jan/14</u> <u>Balance</u>	<u>Jan/15</u> <u>Balance</u>	<u>12/31/15</u> <u>Balance</u>	<u>Change from</u> <u>Jan/15 to</u> <u>12/31/15</u>
Court House Security	837	1,057	950	1,188	1,004	682	610	442	(168)
Voter Services	1,913	2,117	2,262	2,378	2,630	1,275	1		(1)
Controller	81	3	-	-	-				-
Planning Commission	3,453	3,001	2,533	2,349	1,516	1,609	1,059	688	(371)
Recorder of Deeds	247	247	247	240	240	-	-	-	-
Purchasing	91	59	38	29	0		0		
Domestic Relations	604	528	408	343	377	401	467	453	(14)
Sheriff	5,224	5,980	6,368	6,787	7,279	7,077	7,540	6,885	(655)
Coroner	1,022	1,087	818	658	654	241	214	206	(8)
Prothonotary	353	367	293	242	199	69	48	25	(23)
Clerk of Courts	289	184	106	55	125	229	197	12	(185)
District Attorney	10,472	11,316	11,388	12,516	12,950	11,757	12,853	13,377	524 ¹
Courts	847	977	532	510	509		6	77	71
District Justices	36	36	36	36	36		34	295	261
Correctional Facility	8,495	9,533	14,377	15,336	15,262	17,529	20,183	17,996	(2,187)
Youth Center Shelter	37	30	39	42	80	53	116	122	6
Youth Center	392	370	315	407	520	452	704	486	(218)
Adult Probation	1,864	1,941	1,684	1,558	1,269	1,423	1,221	993	(228)
Juvenile Probation	4,934	4,811	4,449	3,691	3,483	3,100	2,883	2,755	(128)
Drug Court	40	23	12	16	16		2	-	(2)
Information Technology	310	359	333	398	453	642	667	666	(1)
Human Resources	-	1	19	41	-				-
Public Safety	1,002	880	972	1,412	2,114	1,474	1,154	1,097	(57)
Assets & Infrastructure	6,757	5,980	6,715	6,114	6,011	5,073	4,416	4,107	(309) ²
Health Department	378	776	675	829	816	619	886	868	(18)
Aging & Adult Services	801	766	687	728	574	646	554	256	(298)

**Montgomery County Quarterly Financial Update
2015, Fourth Quarter (through December 31, 2015)**

COMP TIME REPORT

<u>DepartmentName</u>	<u>Jan/09</u> <u>Balance</u>	<u>Jan/10</u> <u>Balance</u>	<u>Jan/11</u> <u>Balance</u>	<u>Jan/12</u> <u>Balance</u>	<u>Jan/13</u> <u>Balance</u>	<u>Jan/14</u> <u>Balance</u>	<u>Jan/15</u> <u>Balance</u>	<u>12/31/15</u> <u>Balance</u>	<u>Change from</u> <u>Jan/15 to</u> <u>12/31/15</u>
Children & Youth	548	810	723	1,248	1,502	1,766	1,210	890	(320)
Day Care	183	151	168	132	116	71	42	34	(8)
Day Care - Court Care	33	33	33	18	18	18	17	-	(17)
Waste System Authority	120	136	233	167	162	149		15	15
Emergency Dispatch Services	1,380	1,542	2,288	2,728	2,626	2,723	3,660	3,282	(378) ¹
Parkhouse	3,164	3,000	2,918	2,531	3,100	644		-	-
Career Development	43	67	48	28	28	28		3	3
Other	346	233	273	182	160	91	43	43	-
Total	55,123	57,199	62,218	64,246	65,220	59,796	60,786	56,073	(4,713)

1. The District Attorney's Office and Emergency Dispatch saw significant comp time accruals during 2015.

2. Comp Time in Assets and Infrastructure continues to drop as the department has utilized overtime rather than Comp Time when special events require additional staff time.