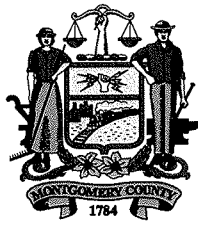


**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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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 – Fourth Quarter (Q4)

Date: February 21, 2013

This report is based on information as of the end of the Q4 of 2012 – December 31, 2012.

The Quarterly Update Report is presented as follows:

Summary Page	Page 1
Revenue Detail	Pages 2-3
Grant Revenue Detail	Page 4
Expenditure Detail	Pages 5-9
TAN Analysis	Page 10
Overtime Analysis	Pages 11-12

2012 Q4 Summary

On a cash basis, the County ended 2012 with an operating deficit of just under \$750,000. This figure represents a significant improvement from the inherited \$10 million gap identified in January and the \$3.9 million dollar deficit projected at the end of the third quarter. In addition to the 2012 progress, the ending operating deficit is a dramatic improvement from the 2011 operating deficit of over \$27 million.

The County ended the year with a \$23.2 million fund balance, more than \$3 million better than both the 2012 adopted budget, and the projected 2013 opening fund balance assumption.

The increased fund balance was achieved despite revenues coming in \$8.3 million below budget, more than half of which was due to mid-year cuts in human services grants from the Commonwealth.

Revenue shortfalls were offset by reductions which brought expenditure levels to \$7.8 million below budget, and nearly \$15 million below the County's 2012 spending plan which included \$424 million in expenditures.

Revenues through December 31, 2012

2012 revenues finished the year nearly \$8.3 million below the Adopted Budget.

- Tax revenues are \$2.8 million below the Adopted Budget figure, with the shortfall split between current and prior year collections.
- Departmental Revenues (including Parkhouse) finished the year approximately \$800,000 below the Adopted Budget.
- Grant Revenues finished the year more than \$4.7 million below the Adopted Budget figure. The single largest contributing factor was the reduction in funding for Mental Health programs by over \$8 million, in accordance with the Commonwealth budget signed in to law at the end of June. Overall, the County received \$5.7 million dollars less than budgeted from the Commonwealth for human services related programs, due to reductions in the 2012-13 Commonwealth budget.

Expenditures through December 31, 2012

The County was able to reduce projected total expenditures by nearly \$8 million relative to the adopted budget figure.

- Expenses were reduced despite a number of large leave payouts for eligible employees separating for the workforce (payment for accumulated sick, vacation, and compensatory leave time). The 2012 budget assumed total payments across the County of just over \$609,000; actual payments equaled over \$2 million.
- The strict scrutiny standard applied to hiring decisions beginning in the fourth quarter enabled the County to reduce fourth quarter expenditures and ensure that individuals were not hired for positions which were eliminated as part of the 2013 Budget construction.
- Several Departments across the County realized expenditure savings of more than 7.5%:
 - Purchasing (\$108,761 or 13.2% of adopted budget)
 - Treasurer (\$57,341 or 8.7% of adopted budget)
 - Child Care – Delinquent (\$930,740 or 8.4% of adopted budget)
 - Drug and Alcohol – (\$1,067,771 or 16.5% of adopted budget)
 - Behavioral Health Programs – (\$4,321,535 or 7.5% of adopted budget)
 - Public Safety - (\$267,222 or 7.9% of adopted budget)
 - Veterans Affairs - (\$54,259 or 13.3% of adopted budget)
 - Insurance - (\$280,195 or 14% of adopted budget)

- Several Departments experienced expenditure overages of more than five percent of their adopted budgets:
 - Commissioners Office (\$358,541 or 14.7% of adopted budget)
 - Economic/Workforce Development (\$62,519 or 35.9% of adopted budget)
 - Fleet (\$62,519 or 57.5% of adopted budget)
 - Coroner (\$73,629 or 6.5% of adopted budget)
 - District Attorney's Office (\$2,085,765 or 16.4% of adopted budget)
 - Corrections (\$1,955,860 or 6.6% of adopted budget)
 - Line item for outside legal fees (\$169,252 or 169% of adopted budget)

Other Key Financial Issues: TAN and Overtime Analyses

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.

- The County was able to end its reliance on the TAN funds by April 11, and no additional drawdowns from the TAN were required for cash flow purposes.
- Interest earned on the segregated principal totaled nearly \$32,200 which offset much of the \$36,262 in interest costs for the borrowing.

An analysis of County overtime across departments shows that most areas of County government are staying within budgeted overtime levels. The main exception was the Department of Corrections which finished the year nearly \$500,000 above budget, which was due in part to a large number of officer days spent guarding inmates in medical facilities, and costs associated with Superstorm Sandy. Excluding Corrections, County funded overtime usage ended the year in line with the adopted budget.

- Corrections overtime expenditures were sharply higher due primarily to over 750 officer days spent guarding prisoners in medical facilities as well as emergency staffing needs during Superstorm Sandy.
- The 911 Call Center had overtime expenditures nearly \$572,000 over budget, due in part to unusually high turnover resulting in an average of 19 vacancies. Overtime is required to ensure that the call centers are properly staffed at all times. These expenses are covered by 911 funds.

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

SUMMARY PAGE

	2011 Actual	2012 Adopted	2012 Actual (cash basis)	2012 Difference between Actual and Budget
<u>Revenues</u>				
Taxes	155,156,556	184,000,000	181,178,189	(2,821,811)
Parkhouse and HSC Facilities	42,687,060	46,420,000	44,969,303	(1,450,697)
Departmental and Other Local non-Tax Revenues	43,135,796	43,980,000	44,613,750	633,750
Grant Revenue	141,649,605	143,000,000	138,275,760	(4,724,240)
Total Revenues	382,629,016	417,400,000	409,037,002	(8,362,998)
Fund Balance January 1	51,251,853	20,000,000	24,001,353	4,001,353
Total Revenues and Balance				
Appropriation	433,880,869	437,400,000	433,038,355	(4,361,645)
Total Expenditures	407,048,229	417,400,000	409,582,073	(7,817,927)
End of Year Adjustments	(2,831,287)	-	(203,127)	
Unappropriated Balance (Year end)	24,001,353	20,000,000	23,253,155	3,253,155
Annual Operating Surplus/(Deficit)	(27,250,500)	-	(748,198)	

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

REVENUE DETAIL

	<u>2011 (actual)</u>		<u>2012</u>	
	Full Year	Adopted Budget	2012 Actual (cash basis)	2012 Difference between Actual and Budget
REAL ESTATE TAXES				
Current	151,103,946	178,200,000	176,833,646	(1,366,354)
Prior	4,052,609	5,800,000	4,344,543	(1,455,457)
Total	155,156,556	184,000,000	181,178,189	(2,821,811)
PARKHOUSE AND HSC FACILITIES				
	42,687,060	46,420,000	44,969,303	(1,450,697)
DEPARTMENTAL REVENUE				
Adult Probation	939,695	1,708,600	1,562,089	(146,511)
Aging and Adult Services	338,886	330,000	327,084	(2,916)
Board of Assessment	266,600	260,000	244,390	(15,610)
Children and Youth	223,839	431,500	369,443	(62,057)
Clerk of Courts	4,759,253	5,050,000	4,461,096	(588,904)
Conservation District	285,595	290,000	303,994	13,994
Controller	15,589	35,000	-	(35,000)
Coroner	289,265	250,000	243,403	(6,597)
Correction Facility	2,197,959	2,094,500	2,561,935	467,435
Courts	48,315	65,000	49,232	(15,768)
District Attorney	-	124,600	346,578	221,978
District Justices	3,580,097	3,700,000	3,637,140	(62,860)
Domestic Relations	6,578,939	6,599,500	5,948,424	(651,076)
Drug and Alcohol Programs	211,934	230,000	197,798	(32,202)
DUI Administration	744,334	790,000	682,125	(107,875)
Health Department	1,071,116	1,027,000	1,204,143	177,143

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

REVENUE DETAIL

	<u>2011 (actual)</u>		<u>2012</u>	
Information Technology	52,829	35,000	59,136	24,136
Juvenile Probation	116,133	340,500	480,112	139,612
Mental Health Programs (2)	572,729	433,200	622,299	189,099
One Montgomery Plaza	693,171	194,700	689,205	494,505
Parks and Heritage Services	214,660	268,500	267,570	(930)
Planning Commission	673,840	642,900	675,407	32,507
Prothonotary	4,154,805	4,076,300	4,085,088	8,788
Public Defender	51,336	50,000	42,400	(7,600)
Public Property/Trans./HSC	1,205,845	715,100	1,383,482	668,382
Public Safety	957,142	752,100	933,430	181,330
Purchasing	3,859	1,000	3,221	2,221
Recorder of Deeds	5,553,511	5,400,000	6,294,906	894,906
Register of Wills	1,974,086	2,018,000	2,019,280	1,280
Sheriff	2,343,906	2,689,000	2,083,083	(605,917)
Tax Claim Bureau	2,139,353	1,200,000	1,737,282	537,282
Treasurer	114,404	90,900	90,564	(336)
Youth Centers 2	63,834	45,200	84,926	39,726
Total Departmental Revenue	42,436,859	41,938,102	43,690,265	1,752,163
OTHER REVENUE				
Interest	161,638	100,000	113,530	13,530
Recoverable Expenditures	537,299	800,000	809,955	9,955
Bail Recovery	-	200,000	0	(200,000)
Total Other Revenue	698,937	1,100,000	923,485	(176,515)
TOTAL DEPARTMENT AND OTHER REVENUE	43,135,796	43,038,102	44,613,750	1,575,648

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

	<u>2011 (actual)</u>		<u>2012</u>	
	Full Year	Adopted Budget	2012 Actual (cash basis)	2012 Difference between Actual and Budget
DEPARTMENTAL GRANT REVENUE				
Adult Probation	557,678	184,800	190,464	5,664
Aging and Adult Services	15,843,605	16,811,300	17,272,170	460,870
Assets and Infrastructure	-	-	699,120	699,120
Children and Youth	17,457,396	17,039,200	22,112,872	5,073,672
Coroner	68,231	70,000	29,795	(40,205)
Courts Administration	1,568,438	1,357,700	1,576,803	219,103
Day Care	27,125,394	26,847,200	25,355,472	(1,491,728)
District Attorney	400,436	527,100	355,991	(171,109)
Drug and Alcohol Programs	6,032,846	6,065,600	5,417,707	(647,893)
Health Department	7,270,754	6,512,300	5,615,016	(897,284)
Juvenile Probation	8,913,740	8,441,300	8,409,161	(32,139)
Mental Health Programs	52,615,643	55,198,100	46,854,790	(8,343,310)
Public Safety	648,639	888,400	596,604	(291,796)
Purchasing	36,530	40,000	23,494	(16,506)
Register of Wills	59,211	20,000	26,064	6,064
Sheriff	-	-	1,326	1,326
PURTA	223,683	200,000	214,115	14,115
Youth Centers	2,827,381	2,797,000	3,524,796	727,796
Total Departmental Revenue	141,649,605	143,000,000	138,275,760	(4,724,240)

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

2012 EXPENDITURE DETAIL

	2011 Actual (unaudited)	2012 Adopted Budget	2012 Actual (Cash basis)	Difference between Actual and Budget - 2012
COUNTY ADMINISTRATION				
Commissioners	2,476,506	2,445,800	2,804,341	358,541 ¹
Board of Assessment Appeals	2,658,370	2,727,600	2,699,090	(28,510)
Controller	1,645,724	1,757,000	1,683,363	(73,637)
Security	1,094,722	971,900	992,699	20,799
Economic/Workforce Development	257,560	174,400	236,919	62,519
Fleet Management	153,187	126,600	199,402	72,802
Human Resources	761,753	834,000	860,371	26,371
Public Property	4,930,592	4,737,200	4,500,020	(237,180)
Human Services Center	(168,140)	(107,200)	(383,563)	(276,363)
Willow Grove Annex	(26,408)	(15,000)	(22,898)	(7,898)
One Montgomery Plaza	(2,342,005)	(2,310,900)	(2,515,067)	(204,167)
Information Technology Solutions	2,426,674	6,475,200	6,048,349	(426,851)
Planning Commission	3,186,326	3,120,200	3,144,928	24,728
Public Defender	3,245,423	3,232,600	3,277,100	44,500
Purchasing	868,527	824,100	715,339	(108,761)
Recorder of Deeds	1,669,530	1,681,600	1,606,855	(74,745)
Tax Collector's Fees	1,294,452	1,400,000	1,615,095	215,095
Tax Claim Bureau	352,894	58,000	57,631	(369)
Treasurer	607,757	662,000	604,659	(57,341)
Voter Services	1,868,724	2,124,900	2,135,421	10,521
Total County Administration	26,962,168	30,920,000	30,260,054	(659,946)

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

2012 EXPENDITURE DETAIL

	2011 Actual (unaudited)	2012 Adopted Budget	2012 Actual (Cash basis)	Difference between Actual and Budget - 2012	
JUDICIAL					
Clerk of Courts	1,805,513	1,918,700	1,815,605	(103,095)	
Coroner	1,222,448	1,136,900	1,210,529	73,629	
Courts/Drug Court	13,306,439	13,935,400	13,692,081	(243,319)	
District Attorney	13,038,433	12,759,600	14,845,365	2,085,765	²
District Justices	9,442,515	9,634,400	9,582,807	(51,593)	³
Domestic Relations	8,036,675	8,434,400	8,044,220	(390,180)	
Jury Board	407,969	435,500	421,214	(14,286)	
Law Library	724,058	688,700	708,281	19,581	
Prothonotary	1,964,295	1,862,200	1,909,104	46,904	
Register of Wills	1,082,056	1,098,300	1,085,090	(13,210)	
Sheriff/Central Processing	7,637,080	7,657,300	7,291,179	(366,121)	
Total Judicial	58,667,481	59,561,400	60,605,475	1,044,075	
CORRECTIONS					
Adult Probation	6,661,406	6,794,300	6,752,328	(41,972)	
Juvenile Probation	4,951,749	4,853,800	4,915,995	62,195	
Child Care - Delinquent	11,289,130	11,150,000	10,219,260	(930,740)	
Driving Under the Influence	463,850	425,700	397,177	(28,523)	
Correction Facility	29,683,000	29,863,700	31,819,560	1,955,860	⁴
Youth Detention Center	3,665,910	3,827,200	3,653,194	(174,006)	
Total Corrections	56,715,045	56,914,700	57,757,514	842,814	

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

2012 EXPENDITURE DETAIL

	2011 Actual (unaudited)	2012 Adopted Budget	2012 Actual (Cash basis)	Difference between Actual and Budget - 2012
PARKS AND HERITAGE SERVICES	4,818,076	4,900,400	4,649,398	(251,002)
GENERAL WELFARE				
Drug and Alcohol Programs	6,447,899	6,470,300	5,402,529	(1,067,771)
Behavioral Health Programs	51,742,851	57,386,700	53,065,165	(4,321,535)
Health Department	9,222,984	9,226,900	8,736,377	(490,523)
HSC Admin.	62,184		250	250
Total General Welfare	67,475,918	73,083,900	67,204,071	(5,879,829)
ADULT WELFARE				
Aging and Adult Services	18,591,232	18,592,100	18,199,252	(392,848)
Parkhouse and Assisted Living	47,918,716	47,978,500	46,587,208	(1,391,292)
Total Adult Welfare	66,509,948	66,570,600	64,786,460	(1,784,140)
CHILD WELFARE				
Youth Shelter Center	1,248,931	1,310,200	1,253,451	(56,749)
Children and Youth Administration	9,479,761	10,377,300	9,651,462	(725,838)
Child Care - Dependent	11,325,032	11,500,000	11,520,411	20,411
Day Care	27,450,182	26,847,200	25,519,875	(1,327,325)
Total Child Welfare	49,503,906	50,034,700	47,945,199	(2,089,501)

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

2012 EXPENDITURE DETAIL

	2011 Actual (unaudited)	2012 Adopted Budget	2012 Actual (Cash basis)	Difference between Actual and Budget - 2012
PUBLIC SAFETY	3,111,116	3,367,700	3,100,478	(267,222)
OTHER				
Veterans Affairs	371,735	407,100	352,841	(54,259)
Insurance	1,578,207	2,000,000	1,719,805	(280,195)
Debt Service	34,662,369	39,400,000	39,015,410	(384,590)
Reduction in Staff Complement		(3,400,000)		3,400,000 ⁵
Tax Refunds and Appraisals	988,817	1,700,000	1,478,584	(221,416)
Legal and Professional Fees	405,581	100,000	269,252	169,252
Pay Increase 2%	-	1,400,000	-	(1,400,000) ⁵
Prior Year Adjustments	532,856			-
Miscellaneous	28,798		<u>125,077</u>	<u>125,077</u>
Total Other	38,568,363	41,607,100	42,960,969	1,353,869
TRANSFERS TO OTHER FUNDS				
Emergency Communications	650,000	300,000	300,000	-
Liquid Fuels	236,500	350,000	350,000	-
Recycling	225,000	125,000		(125,000)
Total Transfers	1,111,500	775,000	650,000	(125,000)

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)

2012 EXPENDITURE DETAIL

	2011 Actual (unaudited)	2012 Adopted Budget	2012 Actual (Cash basis)	Difference between Actual and Budget - 2012
APPROPRIATIONS				
Conservation District	538,864	545,600	511,126	(34,474)
Cooperative Extension	332,082	320,800	323,871	3,071
Appropriation Summary	<u>30,097,262</u>	<u>28,798,100</u>	<u>28,827,458</u>	<u>29,358</u>
Total Appropriations	30,968,208	29,664,500	29,662,455	(2,045)
TOTAL EXPENDITURES	404,411,729	417,400,000	409,582,073	(7,817,927)

EXPENDITURES NOTES

Leave payouts for eligible employees have been significantly higher than budgeted. The 2012 budget assumed total payments across all departments of just over \$609,000. Actual leave payouts for 2012 totaled \$2,048,243. These costs are spread across all department budgets.

1. The Commissioners Expenditures includes the addition of a Grants and Development Coordinator. Revenues generated by this new position will be credited to the Department responsible for administering the grant funds. The Commissioners expenditures also reflect the consolidation of County-wide communications within the Communications Office.
2. The Office of the District Attorney expenditure levels for 2012 were impacted by payments of \$500,000 of 2011 unpaid invoices for lab fees, as well as high leave payouts.
3. The District Justices received a grant for reimbursement for new security cameras.
4. The Adopted 2012 Budget for Corrections did not assume staffing costs related to the opening of the new prison facility. The Department of Corrections has also had an increase in projected expenditures due in part to an increase to the housing of non-County inmates. Corrections projects higher revenues resulting from the housing of non-County inmates.
5. The adopted 2012 Budget included a line-item to cover the costs associated with a mid-year 2% pay increase for non-represented employees, and a line-item related to staffing reductions and vacancy rates. At year's end, these figures are absorbed in the appropriate lines across the County budget.

**Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)**

2012 TAX REVENUE ANTICIPATION NOTES

The approved budget for 2012 did not include adequate 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 .15%, the expected total interest cost for the year is approximately \$32,262.

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

Date	Action	TAN Funds Utilized	Year-to-date TAN funds Utilized	Available TAN funds
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
4-Apr-12	TAN funds Recapture	(10,000,000)	7,000,000	\$ 18,262,818
11-Apr-12	TAN funds Recapture	(7,000,000)	-	\$ 25,262,818

2012 TAN Revenues and Expenditures

TAN Borrowing Costs - fees	\$ 57,170.00
TAN Borrowing Costs - net interest (projected)	\$ 36,262.00
Total TAN costs (projected)	\$ 93,432.00
 2012 Interest earned on TAN principal:	 32,178.41
 NET TAN COST	 \$ 61,253.59

Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 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 Through Q4 Actual</u>	<u>Difference between Actual and Budget - 2012</u>
Aging - Administration	4,414	10,248	8,048	-		1,137	1,137
Security	13,896	13,962	15,124	12,000	²	20,614	8,614
Voter Services	76,682	71,663	71,945	170,004		146,530	(23,474)
Domestic Relations	26,419	23,273	16,784	20,004		18,756	(1,248)
Sheriff	402,302	379,678	339,742	360,000		321,887	(38,113)
Coroner	8,413	15,102	19,830	30,000		16,461	(13,539)
Prothonotary		1,088	3,057	-		(1,684)	(1,684)
Clerk of Courts	24,030	33,166	29,253	50,004		36,393	(13,611)
District Attorney	769,066	886,192	771,147	800,004		688,114	(111,890)
Correctional Facility	450,553	403,189	540,519	200,004	³	794,691	594,687
Youth Shelter Center	18,333	33,537	12,824	20,004		16,139	(3,865)
Youth Detention Center	48,697	46,294	47,268	54,996		60,006	5,010
DUI	1,995	1,847	1,753	2,700	⁴	21,035	18,335
Adult Probation	82,072	86,243	90,119	86,892		91,851	4,959
Juvenile Probation	12,956	9,592	9,200	10,368		8,823	(1,545)
Drug Court	41,234	52,873	49,662	51,984		57,082	5,098
Public Safety	660	56	5,892	-		0	0
Public Property	45,088	41,796	40,546	36,477	²	4,861	(31,616)
Transportation	2,441	2,436	2,918	3,000		2,505	(495)
Parks	2,893	1,180	577	1,500		889	(611)
Parkhouse	613,520	538,174	536,258	571,008		724,285	153,277
Emergency Communications	889,304	851,442	1,062,808	781,803	⁵	1,349,502	567,699
Roads & Bridges - Maintenance	41,134	51,768	62,795		⁶	33,821	33,821
Other	¹ 23,410	1,081	551	996		6,039	<u>5,043</u>
TOTALS	3,599,512	3,555,880	3,738,620	3,263,748		4,427,220	1,163,472

**Montgomery County Quarterly Financial Update
2012, Fourth Quarter (through December 31, 2012)**

OVERTIME USAGE ANALYSIS

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, 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.
3. Corrections overtime was sharply higher due in large part to over 750 officer days spent guarding prisoners in medical facilities; costs associated with Superstorm Sandy; activities related to demonstrations at the prison facility; and the new housing of non-County inmates. The County is receiving revenues to offset costs associated with the non-County inmates.
4. After discussions with the Department of Labor, DUI instructors were reclassified as part-time personnel instead of contracted services. As a result, overtime costs increased more than \$18,000 with a corresponding decrease in contracted services expenditures.
5. The 911 Call Center had unusually high turnover during the first quarter resulting in an average of 19 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.
6. Roads and Bridges - Maintenance OT costs are covered by Liquid Fuels Funds.