

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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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: 2013 Quarterly Budget Update – First Quarter (Q1)

Date: April 18, 2013

This report is based on information as of the end of Q1 of 2013 – March 31, 2013.

The Quarterly Update Report is presented as follows:

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Grant Revenue Detail	Page 4
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TRAN Analysis	Page 10
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2013 Q1 Summary

Based on Q1 revenue results, the County now projects to have an annual operating surplus for the year of over \$2.6 million, on top of the nearly \$2.6 million in reserves set aside to grow the fund balance. This would mark the first year-over-year increase in the fund balance since 2007.

Revenues are projected to end the year \$1.6 million below budget, due primarily to Commonwealth guidance on accounting for Marcellus Shale funds, a change in certain Commonwealth reimbursement rules, and improvement in the economy. The revenue shortfall is offset by projected expenditure reductions of more than \$2.2 million, due primarily to the Commonwealth guidance on accounting for Marcellus Shale funds, and continuing efforts to control expenses across the County government.

The 2013 ending fund balance figure is projected to fall short of the budgeted figure of \$22.7 million by \$460,000, due to a restatement of the baseline 2012 fund balance resulting from accrual adjustments determined by the Controller. Essentially, the accrual adjustment reset the starting point for 2013.

On March 31, \$845,718 was transferred to the Pension Fund, the first of four quarterly payments toward the Annual Required Contribution (ARC). This represents the first ARC payment by the County since 2007.

Revenues through March 31, 2013

Projected 2013 revenues are generally consistent with the adopted budget, with four main exceptions:

- Based on an advisory from the Commonwealth, Marcellus Shale Unconventional grant funds should be reflected in the capital budget rather than the operating budget. As a result, \$1 million has been taken out of both the revenues and expenditure lines for Assets and Infrastructure, with no net impact on the County budget.
- Due to a change in certain Commonwealth reimbursement rules for the Domestic Relations Office, the County is now projected to receive nearly \$900,000 less in reimbursements.
- Revenue projections for the Office of the Prothonotary were made assuming that mortgage foreclosures would grow at a rate of about 5 percent in 2013. The County receives approximately \$200 for each Complaint in Mortgage Foreclosure filed. Through the first quarter, these filings are down 27 percent. While this is a welcome positive sign for the County economy, this results in a projected shortfall of \$300,000 in revenues for the Office of the Prothonotary.
- Increased activity in filings with the Recorder of Deeds has resulted in a projected increase in revenues by \$400,000. The increase is due in part to an increase in filings in the County; over 2,000 more documents were filed in this quarter as compared to the previous quarter.
- No impacts from the federal sequester were recognized in the first quarter, though the potential exists for several hundred-thousand dollars in revenue shortfalls through the remainder of the year.

Expenditures through March 31, 2013

Projected 2013 expenditures are generally consistent with the adopted budget, with a few notable exceptions:

- A \$1.26 million reduction in projected Assets and Infrastructure expenditures. \$1 million of the decrease is attributable to the re-budgeting of the Marcellus Shale Unconventional grant funds; the remaining \$260,000 is due to ongoing restructuring and streamlining efforts within the Department.

- Significant projected reductions in several Departments due primarily to better than projected spending levels on personnel, overtime, and controllable expenses:

Department	Projected Expenditure Reduction
Board of Assessment Appeals	\$163,081
Controller's Office	\$112,278
Information Technology Services	\$102,286
Child Care – Delinquent	\$1,000,311
Corrections	\$787,098
Health	\$174,500
Aging and Adult Services	\$234,420
Child Care- Dependent	\$260,543

- A projected overage of over \$570,000 in the Office of the District Attorney. Approximately \$80,000 of that overage is directly related to the recently ratified labor agreement between the County and the County Detectives. The Office also had significant leave payouts in the first quarter, totaling over \$200,000.

2012 Accrual Adjustment

After the close of every fiscal year, revenues and expenditures are evaluated to compare the cash basis results (funds in hand on December 31) with an accrual based analysis of the funds (properly attributing revenues and expenditures to a given year). The accrual adjustments are based on a review by the Controller. Differences between cash-basis results and accrual results are routine, though the amounts can vary from one year to the next.

The accrual adjustments revealed no significant changes for 2012 County expenditures. Grants revenue, primarily from the Commonwealth, had an accrual of over \$6 million, a significant change from previous years. The figure was primarily due to two key accruals: over \$5 million in advance payments for grants related to the Offices of Children and Youth, and \$1.3 million advance 2013 reimbursements for Parkhouse, which was received in 2012. On an accrual basis, the County's ending fund balance for 2012 was just over \$17 million.

Based on historical accrual levels and the unusual level of 2012 accruals, both the Finance Office and the Controller's believe it is reasonable to expect the County to recognize a positive accrual in 2013. A conservative estimate of a positive \$2 million accrual, combined with projected revenue and expenditure levels discussed above, would result in a year-end fund balance of just over \$22.2 million – only \$421,845 below budget.

Other Key Financial Issues: TRAN and Overtime Analyses

Due in part to the higher than expected cash balance, the County ended the first quarter having utilized only \$10.5 million of the TRAN short term loan funds. This will allow the County to generate additional interest to offset the borrowing costs associated with the TRAN. The County began recapturing TRAN funds by March 22, and will continue to earn interest to offset the costs of the borrowing. No additional drawdowns from the TRAN are anticipated.

An analysis of County overtime across departments shows that most areas of County government are staying within budgeted overtime levels, with a few exceptions:

- Assets and Infrastructure saw an increase in overtime due to several snow events in the first quarter.
- Domestic Relations had a significant increase due to overtime costs for employees in certain bargaining units working on Good Friday.
- The Correctional Facility had a significant drop in overtime, particularly notable given the significant overage in 2012.
- Emergency Communications had a significant overage in the first quarter due to the number of unfilled positions at the 9-1-1 center. The Center continues to recruit and hire staff (a class of ten replacements is planned for June), but the Center must maintain minimum staffing levels despite high leave usage (common in this type of work) and increasing numbers of weather events and taking over of local police dispatch centers.

While these expenses are designed to be covered by 9-1-1 funds, 9-1-1 system costs continue to increase, while 9-1-1 funding has remained stagnant or even decreased. As a result, the County may soon need to supplement coverage of these costs from the General Fund.

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

SUMMARY PAGE

	2011 Actual	2012 Actual (unaudited with accrual adjustment)	2013 Adopted	2013 Current Projection	Current Projection over (under) Adopted Budget
<u>Revenues</u>					
Taxes	155,156,556	181,178,189	184,500,000	184,500,000	-
Parkhouse and HSC Facilities	42,687,060	44,969,303	45,061,088	45,061,088	-
Departmental and Other Local non-Tax Revenues	43,135,796	44,613,750	47,215,558	46,592,307	(623,251)
Grant Revenue	141,649,605	138,275,760	135,502,762	134,502,762	(1,000,000)
Total Revenues	382,629,016	409,037,002	412,279,408	410,656,157	(1,623,251)
Fund Balance January 1	51,251,853	24,001,353	20,102,763	17,066,337	(3,036,426)
Total Revenues and Balance Appropriation	433,880,869	433,038,355	432,382,171	427,722,494	(4,659,677)
Total Expenditures	407,048,229	409,582,073	409,685,493	407,447,662	(2,237,831)
End of Year Adjustments	(2,831,287)	(6,389,945)	-	2,000,000	
Reserve for Fund Balance	-	-	2,593,915	2,593,915	
Unappropriated Balance (Year end)	24,001,353	17,066,337	22,696,678	22,274,833	(421,845)
Annual Operating Surplus/(Deficit)	(27,250,500)	(6,935,016)	-	2,614,580	

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

REVENUE DETAIL

	<u>2011</u>		<u>2012</u>			<u>2013</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	151,103,946	176,833,646	59,795,525	34%	179,500,000	59,249,735	33%	179,500,000
Prior	4,052,609	4,344,543	1,314,631	30%	5,000,000	1,064,431	21%	5,000,000
Total	155,156,556	181,178,189	61,110,156	34%	184,500,000	60,314,166	33%	184,500,000
PARKHOUSE AND HSC FACILITIES								
	42,687,060	44,969,303	11,917,258	27%	45,061,088	4,997,019	11%	45,061,088
DEPARTMENTAL REVENUE								
Adult Probation	939,695	1,562,089	799,826	51%	1,585,944	346,320	22%	1,585,944
Aging and Adult Services	338,886	327,084	86,808	27%	1,760,000	313,598	18%	1,760,000
Assets and Infrastructure					2,086,667	513,836	25%	2,058,667
Board of Assessment	266,600	244,390	18,330	8%	200,000	19,050	10%	200,000
Children and Youth	223,839	369,443	84,667	23%	411,300	31,703	8%	411,300
Clerk of Courts	4,759,253	4,461,096	1,098,068	25%	4,700,000	1,089,336	23%	4,700,000
Conservation District	285,595	303,994	104,125	34%	258,892	60,651	23%	258,892
Controller	15,589	-	-					
Coroner	289,265	243,403	50,495	21%	240,000	74,135	31%	240,000
Correction Facility	2,197,959	2,561,935	521,358	20%	2,475,000	561,763	23%	2,475,000
Courts	48,315	49,232	1,043	2%	65,000	1,732	3%	65,000
District Attorney	-	346,578	4,705	1%	125,000	148,991	119%	150,000
District Justices	3,580,097	3,637,140	878,399	24%	3,700,000	831,349	22%	3,700,000
Domestic Relations	6,578,939	5,948,424	1,730,220	29%	6,422,721	1,403,736	22%	5,525,000
Drug and Alcohol Programs	211,934	197,798	47,072	24%	230,000	54,552	24%	230,000

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

REVENUE DETAIL

	<u>2011</u>		<u>2012</u>			<u>2013</u>		
DUI Administration	744,334	682,125	196,510	29%	700,000	169,790	24%	700,000
Health Department	1,071,116	1,204,143	219,869	18%	1,344,480	297,743	22%	1,344,480
Information Technology	52,829	59,136	9,804	17%	70,000	28,439	41%	85,000
Juvenile Probation	116,133	480,112	19,443	4%	335,000	63,719	19%	335,000
Mental Health Programs (2)	572,729	622,299	283,800	46%	450,000	246,844	55%	450,000
Planning Commission	673,840	675,407	74,993	11%	687,031	49,339	7%	687,031
Prothonotary	4,154,805	4,085,088	1,014,762	25%	4,100,000	878,724	21%	3,800,000
Public Defender	51,336	42,400	18,300	43%	54,000	2,100	4%	50,000
Public Safety	957,142	933,430	250,606	27%	777,943	267,268	34%	777,943
Purchasing	3,859	3,221	254	8%	2,000	450	23%	2,000
Recorder of Deeds	5,553,511	6,294,906	1,447,472	23%	6,200,000	1,763,059	28%	6,600,000
Register of Wills	1,974,086	2,019,280	533,858	26%	2,168,000	601,395	28%	2,300,000
Sheriff	2,343,906	2,083,083	529,798	25%	2,315,530	596,068	26%	2,350,000
Tax Claim Bureau	2,139,353	1,737,282	53,266	3%	2,425,000	462,324	19%	2,425,000
Treasurer	114,404	90,564	42,548	47%	90,900	28,844	32%	90,900
Youth Centers 2	63,834	84,926	14	0%	45,150	149	0%	45,150
Total Departmental Revenue	42,436,859	43,690,265	10,705,545	24%	46,025,558	11,420,843	25%	45,402,307
OTHER REVENUE								
Interest	161,638	113,530	4,150	4%	100,000	12,367	12%	100,000
Recoverable Expenditures	537,299	809,955	236,878	29%	890,000	3,522	0%	890,000
Bail Recovery	-	-	-	0%	200,000	-	0%	200,000
Total Other Revenue	698,937	923,485	241,028	22%	1,190,000	15,889	1%	1,190,000
TOTAL DEPARTMENT AND OTHER REVENUE	43,135,796	44,613,750	10,946,573	24%	47,215,558	11,436,732	24%	46,592,307

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

	<u>2011 (actual)</u>	<u>2012 (Cash basis)</u>		<u>2013</u>			
	Full Year	Full Year	1st quarter as % of full-year	Full Year Budgeted	1st Quarter (actual)	1st quarter as % of full-year	Full Year (projected)
DEPARTMENTAL GRANT REVENUE							
Adult Probation	557,678	190,464	16%	228,698	57,604	25%	228,698
Aging and Adult Services	15,843,605	17,272,170	31%	14,414,000	3,368,475	23%	14,414,000
Assets and Infrastructure	-	699,120		1,700,000	1,134,324	67%	700,000
Children and Youth	17,457,396	22,112,872	5%	18,948,700	2,287,675	12%	18,948,700
Coroner	68,231	29,795	0%	70,000	0	0%	70,000
Courts Administration	1,568,438	1,576,803	0%	1,568,755	0	0%	1,568,755
Day Care	27,125,394	25,355,472	24%	25,463,019	5,766,590	23%	25,463,019
District Attorney	400,436	355,991	18%	380,000	101,388	27%	380,000
Drug and Alcohol Programs	6,032,846	5,417,707	24%	6,057,461	1,007,351	17%	6,057,461
Health Department	7,270,754	5,615,016	7%	5,698,334	586,297	10%	5,698,334
Juvenile Probation	8,913,740	8,409,161	2%	8,098,551	543,758	7%	8,098,551
Mental Health Programs	52,615,643	46,854,790	26%	48,599,718	10,748,098	22%	48,599,718
Public Safety	648,639	596,604	10%	853,477	48,157	6%	853,477
Purchasing/Planning	36,530	23,494	21%	36,049	0	0%	36,049
Register of Wills	59,211	26,064	0%	20,000	0	0%	20,000
Sheriff	-	1,326	>100%		0		-
PURTA	223,683	214,115	0%	200,000	0	0%	200,000
Youth Centers	2,827,381	3,524,796	2%	3,166,000	41,423	1%	3,166,000
Total Departmental Revenue	141,649,605	138,275,760	20%	135,502,762	25,691,140	19%	134,502,762

1. Based on advisories from the Commonwealth, the Marcellus Shale Unconventional grant funds for roads and bridges was moved from the Operating Budget to the Capital Budget. As a result, Assets and Infrastructure has a projected reduction of \$1 million in both revenues and expenditures, with no net impact to the overall budget.

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

2013 EXPENDITURE DETAIL

	2011 Actual	2012 Actual	2013				
			Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	Difference Between Adopted and Current Projection
COUNTY ADMINISTRATION							
Commissioners	2,476,506	2,804,341	2,576,535	675,187	26%	2,576,535	-
Assets and Infrastructure	7,365,302	6,427,292	6,227,033	1,014,716	16%	4,964,750	(1,262,283)
Board of Assessment Appeals	2,658,370	2,699,090	3,108,709	693,089	22%	2,945,628	(163,081)
Controller	1,645,724	1,683,363	1,746,373	380,022	22%	1,634,095	(112,278)
Security	1,094,722	992,699	954,950	249,182	26%	954,950	-
Economic/Workforce Development	257,560	236,919	27,625	6,906	25%	27,625	-
Human Resources	761,753	860,371	725,517	209,857	29%	818,442	92,925
Information Technology Solutions	2,426,674	6,048,349	6,317,688	1,428,828	23%	6,215,402	(102,286)
Planning Commission	3,186,326	3,144,928	3,162,122	788,975	25%	3,162,122	-
Public Defender	3,245,423	3,277,100	3,763,587	941,296	25%	3,763,587	-
Purchasing	868,527	715,339	818,788	188,983	23%	793,729	(25,059)
Recorder of Deeds	1,669,530	1,606,855	1,652,779	402,924	24%	1,652,779	-
Tax Collector's Fees	1,294,452	1,615,095	1,430,000	303,233	21%	1,430,000	-
Tax Claim Bureau	352,894	57,631	589,121	101,062	17%	589,121	-
Treasurer	607,757	604,659	649,116	176,907	27%	689,937	40,821
Voter Services	1,868,724	2,135,421	1,826,902	262,479	14%	1,826,902	-
Total County Administration	26,962,168	30,260,054	35,576,845	7,823,646	22%	34,045,604	(1,531,241)

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Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

2013 EXPENDITURE DETAIL

	2013						
	2011 Actual	2012 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	Difference Between Adopted and Current Projection
JUDICIAL							
Clerk of Courts	1,805,513	1,815,605	2,038,540	515,429	25%	2,038,540	-
Coroner	1,222,448	1,210,529	1,284,026	332,886	26%	1,298,255	14,229
Courts/Drug Court	13,306,439	13,692,081	15,706,648	3,939,523	25%	15,706,648	-
District Attorney	13,038,433	14,845,365	13,935,475	3,869,837	28%	14,507,364	571,889
District Justices	9,442,515	9,582,807	10,006,904	2,546,451	25%	10,006,904	-
Domestic Relations	8,036,675	8,044,220	7,950,306	2,004,859	25%	7,950,306	-
Jury Board	407,969	421,214	518,190	124,351	24%	509,839	(8,351)
Law Library	724,058	708,281	594,468	163,582	28%	637,970	43,502
Prothonotary	1,964,295	1,909,104	2,279,616	600,615	26%	2,279,616	-
Register of Wills	1,082,056	1,085,090	1,148,110	282,272	25%	1,148,110	-
Sheriff/Central Processing	7,637,080	7,291,179	8,124,909	2,022,126	25%	8,124,909	-
Total Judicial	58,667,481	60,605,475	63,587,192	16,401,931	26%	64,208,462	621,270
CORRECTIONS							
Adult Probation	6,661,406	6,752,328	7,242,289	1,840,690	25%	7,242,289	-
Juvenile Probation	4,951,749	4,915,995	5,024,270	1,318,262	26%	5,024,270	-
Child Care - Delinquent	11,289,130	10,219,260	10,682,000	2,104,715	20%	9,681,689	(1,000,311)
Driving Under the Influence	463,850	397,177	431,122	96,886	22%	426,298	(4,824)
Correction Facility	29,683,000	31,819,560	31,834,463	7,572,528	24%	31,047,365	(787,098)
Youth Detention Center	3,665,910	3,653,194	3,965,310	987,511	25%	3,965,310	-
Total Corrections	56,715,045	57,757,514	59,179,454	13,920,592	24%	57,387,221	(1,792,233)

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

2013 EXPENDITURE DETAIL

	2013						
	2011 Actual	2012 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	Difference Between Adopted and Current Projection
GENERAL WELFARE							
Drug and Alcohol Programs	6,447,899	5,402,529	6,389,631	1,622,009	25%	6,389,631	-
Behavioral Health Programs	51,742,851	53,065,165	50,428,707	13,518,796	27%	50,428,707	-
Health Department	9,222,984	8,736,377	9,348,169	2,184,207	23%	9,173,669	(174,500)
HSC Admin.	62,184	250					-
Total General Welfare	67,475,918	67,204,321	66,166,507	17,325,012	26%	65,992,007	(174,500)
ADULT WELFARE							
Aging and Adult Services	18,591,232	18,199,252	17,742,941	4,270,371	24%	17,508,521	(234,420)
Parkhouse and Assisted Living	47,918,716	46,587,208	49,546,049	12,043,643	24%	49,546,049	-
Total Adult Welfare	66,509,948	64,786,460	67,288,990	16,314,014	24%	67,054,570	(234,420)
CHILD WELFARE							
Youth Shelter Center	1,248,931	1,253,451	1,331,947	370,537	28%	1,406,094	74,147
Children and Youth Administration	9,479,761	9,651,462	10,757,165	2,595,867	24%	10,757,165	-
Child Care - Dependent	11,325,032	11,520,411	13,114,500	3,060,466	23%	12,853,957	(260,543)
Day Care	27,450,182	25,519,875	25,555,475	5,780,368	23%	25,555,475	-
Total Child Welfare	49,503,906	47,945,199	50,759,087	11,807,238	23%	50,572,692	(186,396)

Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

2013 EXPENDITURE DETAIL

			2013				Difference Between Adopted and Current Projection
	2011 Actual	2012 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	
PUBLIC SAFETY	3,111,116	3,100,478	3,573,573	831,394	23%	3,573,573	-
OTHER							
Veterans Affairs	371,735	352,841	425,627	93,019	22%	425,627	-
Insurance	1,578,207	1,719,805	1,750,000	154,662	9%	1,750,000	-
Debt Service	34,662,369	39,015,410	39,500,000	6,854,076	17%	39,500,000	-
Reduction in Staff Complement			(3,825,000)		0%	(2,868,750)	956,250
Tax Refunds and Appraisals	988,817	1,478,584	1,700,000		0%	1,700,000	-
Legal and Professional Fees	405,581	269,252	300,000	58,939	20%	253,438	(46,562)
Prior Year Adjustments	532,856						-
Miscellaneous	28,798	125,077		119,728		150,000	150,000
Total Other	38,568,363	42,960,969	39,850,627	7,280,424	18%	40,910,315	1,059,688
TRANSFERS TO OTHER FUNDS							
Emergency Communications	650,000	300,000	200,000		0%	200,000	-
Liquid Fuels	236,500	350,000					-
Recycling	225,000		75,000		0%	75,000	-
Total Transfers	1,111,500	650,000	275,000	-	0%	275,000	-

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Montgomery County Quarterly Financial Update
2013, First Quarter (through March 31, 2013)

2013 EXPENDITURE DETAIL

				2013				
		2011 Actual	2012 Actual	Adopted Budget	Q1 Actual	Q1 Actual as a % of Adopted Budget	Full-year projection (at Q1)	Difference Between Adopted and Current Projection
SUBSIDIES								
	Total Subsidies	30,968,208	29,662,455	23,428,218	10,753,028	46%	23,428,218	-
TOTAL EXPENDITURES		404,411,729	409,582,323	409,685,493	102,457,279	25%	407,447,662	(2,237,831)

EXPENDITURES NOTES

1. Based on advisories from the Commonwealth, the Marcellus Shale Unconventional grant funds for roads and bridges was moved from the Operating Budget to the Capital Budget. As a result, Assets and Infrastructure has a projected reduction of \$1 million in both revenues and expenditures, with no net impact to the overall budget.
2. Projected 2013 expenditure levels for the Office of the District Attorney are impacted in part by the labor contract signed with the Detectives in March. That contract is expected to add \$80,000 in costs to the 2013 budget. Expenditures are also impacted by large leave payouts, which totalled over \$200,000 in the first quarter.
3. The adopted 2013 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.

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2013 TAX REVENUE ANTICIPATION NOTES

The approved budget for 2013 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 (TRAN) for approximately \$30 million.

The interest rate on the one year note is .21%, the expected total interest cost for the year is approximately \$62,467.

Prior to utilization, and once the bulk of tax revenues begin to be received in April of 2013, the County plans to invest the TRAN principal in an isolated account and earn 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
9-Jan-13	TRAN net funds received			\$ 30,252,232
14-Feb-13	TRAN funds drawdown	3,000,000	3,000,000	\$ 27,252,232
27-Feb-13	TRAN funds drawdown	5,000,000	8,000,000	\$ 22,252,232
28-Feb-13	TRAN funds drawdown	500,000	8,500,000	\$ 21,752,232
14-Mar-13	TRAN funds drawdown	2,000,000	10,500,000	\$ 19,752,232
22-Mar-13	TRAN funds Recapture	(3,500,000)	7,000,000	\$ 23,252,232

2013 TRAN Revenues and Expenditures

TRAN Borrowing Costs - fees	\$ 51,968.00
TRAN Borrowing Costs - net interest (projected)	\$ 62,466.67
Total TRAN costs (projected)	\$ 114,434.67
 2013 Interest earned on TRAN principal (through 3/31):	 <u>13,710.34</u>

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OVERTIME USAGE ANALYSIS

<u>Department</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Through Q1 Actual</u>	<u>1st quarter as % of full-year</u>
Aging - Administration	10,248	8,048	1,137	-	-	
Assets and Infrastructure	133,495	141,901	84,376	102,000	27,724	27%
Security	13,962	15,124	20,614	12,000	4,675	39% ²
Voter Services	71,663	71,945	146,530	50,004	252	1%
Domestic Relations	23,273	16,784	18,756	15,996	7,784	49% ³
Sheriff	379,678	339,742	321,887	360,000	78,573	22%
Coroner	15,102	19,830	16,461	30,000	6,077	20%
Prothonotary	1,088	3,057	(1,684)	-	-	
Clerk of Courts	33,166	29,253	36,393	9,996	582	6%
District Attorney	886,192	771,147	688,114	800,004	190,293	24% ⁴
Correctional Facility	403,189	540,519	794,691	399,996	74,487	19%
Youth Shelter Center	33,537	12,824	16,139	20,004	5,040	25%
Youth Detention Center	46,294	47,268	60,006	54,996	15,839	29%
DUI	1,847	1,753	21,035	47,700	5,589	12%
Adult Probation	86,243	90,119	91,851	90,540	26,081	29%
Juvenile Probation	9,592	9,200	8,823	10,368	2,983	29%
Drug Court	52,873	49,662	57,082	51,984	11,872	23%
Public Safety	56	5,892	0	-	-	
Parkhouse	538,174	536,258	724,285	552,312	168,699	31%
Emergency Communications	851,442	1,062,808	1,349,502	999,996	336,914	34% ⁵
Other ¹	1,081	551	6,039	-	29	
TOTALS	3,592,195	3,773,685	4,462,037	3,607,896	963,493	27%

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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 due to a high number of employees on medical leave, new training requirements, as well as security costs related to 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. The high overtime in Domestic Relations is related to overtime costs for employees in certain bargaining units working on Good Friday.
4. The high levels of overtime in the Office of the District Attorney are attributable to only a few employees. 33% of the total is related to five individuals who earned between 10,000 and 16,000 in OT in Q1. 68% of the total is related to 12 individuals who earned between \$5,000 and \$16,000 (equating to a range from 100 OT hours to 236 OT hours) in Q1.
5. Emergency Communications had a significant overage in the first quarter due to the number of unfilled positions at the 9-1-1 center. The Center continues to recruit and hire staff (a class of ten replacements is planned for June), but the Center must maintain minimum staffing levels despite high leave usage (common in this type of work) and increasing numbers of weather events and taking over of local police dispatch centers.