

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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



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

URI Z. MONSON
CHIEF FINANCIAL OFFICER

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

August 7, 2014

2014 Quarterly Budget Update – Second Quarter (Q2)

- **The County continues efforts to offset the nearly \$900,000 in costs associated with the severe winter weather.**
- **A nearly 16.7 percent reduction in year-over-year home sales in the County is resulting in a projected \$763,000 shortfall in Recorder of Deeds revenues.**

Summary

As of June 30, the County is projecting to end the year with revenues nearly \$4.9 million above budget, and expenditures nearly \$6.5 million above budgeted levels. The severe winter storms resulted in unexpected expenditures of nearly \$900,000; a drop-off in home sales is resulting in a projected \$763,000 shortfall in Recorder of Deeds revenues. The County operated the Parkhouse facility for just over two months in 2014. In past years, Parkhouse has operated at an annual net deficit to the County of about \$2 - 4 million, a factor in the County's decision to sell the facility earlier this year. Consistent with that history, the impact of operating Parkhouse through March 6 is an increased net cost to the County of about \$1.1 million relative to budget.

The County projects that net proceeds from 2014 asset sales (the sale of the Human Services Center and Parkhouse) will realize \$16.5 million, in addition to the \$5 million realized in 2013. The County is projected to end 2014 with a fund balance of \$38.9 million, an increase of \$15 million over the 2013 ending fund balance. This ending fund balance represents a reserve equal to 10.2 percent of revenues, a nearly 63 percent increase from the 2013 figure of 5.93 percent. Ten percent is the recommended reserve level.

On June 30, \$877,099 was transferred to the Pension Fund, the second of four quarterly payments toward the Annual Required Contribution (ARC). 2013 figures in this report are consistent with the County's Audited Financial Statements, which were released by the Office of the Controller on June 30.

Primarily as a result of the factors listed above, the County now projects to have a 2014 year-end operating deficit of \$1.5 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.

Revenues through June 30, 2014

2014 projected revenues are \$4.9 million above budget, primarily caused by two factors:

- Recorder of Deeds revenues are now projected to end the year \$763,505 below budget due to a year-over-year reduction in home sales in the County of nearly 16.7 percent.
- As a result of the County operating Parkhouse through March 6, the County now anticipates receiving an additional \$4.3 million in revenues. This revenue level is consistent with prior years.

Expenditures through June 30, 2014

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

- As highlighted in the Q1 report, the severe winter weather resulted in some significant costs for the County. Total storm-related personnel costs, primarily in overtime and Comp Time, exceeded \$800,000. 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 \$307,000 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 \$500,000 increase in transfers to the 9-1-1 fund for 2014.

- As a result of the County operating Parkhouse through March 6, the County now anticipates additional Parkhouse related expenditures of \$5.4 million. This expenditure level is consistent with prior years.

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 total \$36,548. This represents a reduction of 43 percent from net TRAN costs in 2013 which exceeded \$63,610.
- 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 Q2, cumulative Comp Time balances fell from Q1 levels by nearly 3,000 hours, but remain more than 5,400 hours above 2013 year-end levels. This increase of 9 percent is 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.
 - The Office of the District Attorney had an increase of 595 Comp Time hours, due primarily to special training for two employees which took place on Saturdays for the entire first quarter and a large NET investigation.

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

SUMMARY PAGE

	2012 Actual	2013 Actual (audited)	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	50,037,482	376,498
Grant Revenue	138,275,760	128,475,356	132,811,248	133,028,142	216,894
Total Revenues	409,037,002	404,356,612	375,785,256	380,678,648	4,893,392
Fund Balance January 1	24,001,353	17,064,488	41,111,727	23,980,278	(17,131,449)
Total Revenues and Balance Appropriation	433,038,355	421,421,100	416,896,983	404,658,927	(12,238,056)
Total Expenditures	409,582,073	401,405,706	375,753,298	382,236,437	6,483,139
End of Year Adjustments	(6,391,794)	(1,035,116)	-	-	
Reserve for Fund Balance	-	1,915,790		-	
Net Asset Sale Proceeds	-	5,000,000		16,500,000	16,500,000
Unappropriated Balance (Year end)	17,064,488	23,980,278	41,143,685	38,922,490	(2,221,195)
Fund Balance as a % of Revenues	4.17%	5.93%	10.95%	10.22%	
Annual Operating Surplus/(Deficit)	(6,936,865)	1,915,790	31,958	(1,557,789)	

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

REVENUE DETAIL

		<u>2012</u>	<u>2013</u>		<u>2014</u>				
		Full Year	Full Year (cash basis)	Q2 (actual)	Q2 as % of full-year	Adopted Budget	Q2 Actual	Q2 as % of full-year	Full Year (projected)
REAL ESTATE TAXES									
	Current	176,833,646	178,107,747	169,464,755	95%	178,266,187	171,336,305	96%	178,266,187
	Prior	4,344,543	5,206,706	4,294,001	82%	5,000,000	2,824,606	56%	5,000,000
Total		181,178,189	183,314,453	173,758,756	95%	183,266,187	174,160,911	95%	183,266,187
PARKHOUSE AND HSC FACILITIES									
		44,969,303	44,917,781	19,865,063	44%	10,046,837	12,890,620	128%	14,346,837
DEPARTMENTAL REVENUE									
Adult Probation		1,562,089	1,537,727	1,115,590	73%	1,592,640	1,156,996	73%	1,592,640
Aging and Adult Services		327,084	1,447,525	398,677	28%	1,875,500	770,335	41%	1,875,500
Assets and Infrastructure			2,309,297	1,101,946	48%	1,912,331	887,003	46%	1,912,331
Board of Assessment		244,390	146,260	43,510	30%	96,500	29,070	30%	96,500
Children and Youth		369,443	325,506	169,660	52%	346,500	179,922	52%	346,500
Clerk of Courts		4,461,096	4,549,389	2,188,335	48%	5,270,000	2,265,853	43%	5,270,000
Conservation District		303,994	280,862	129,925	46%	344,469	40,407	12%	344,469
Coroner		243,403	281,576	222,343	79%	310,000	141,510	46%	310,000
Correction Facility		2,561,935	2,304,676	1,112,092	48%	2,202,200	1,211,358	55%	2,374,262
Courts		49,232	55,423	35,983	65%	65,000	39,185	60%	65,000
District Attorney		346,578	279,789	154,831	55%	130,000	82,493	63%	152,612
District Justices		3,637,140	3,490,424	1,745,737	50%	3,700,000	1,442,750	39%	3,700,000
Domestic Relations		5,948,424	5,606,060	3,161,599	56%	6,388,274	2,319,933	36%	6,388,274
Drug and Alcohol Programs		197,798	237,780	114,816	48%	230,000	125,219	54%	230,000
DUI Administration		682,125	709,213	352,410	50%	712,975	457,398	64%	873,630
Health Department		1,204,143	1,533,125	725,904	47%	1,276,950	745,105	58%	1,276,950
Information Technology		59,136	90,870	62,640	69%	88,000	192,222	218%	400,000
Juvenile Probation		480,112	433,937	257,052	59%	460,000	219,187	48%	460,000

1

2

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

REVENUE DETAIL

	<u>2012</u>		<u>2013</u>		<u>2014</u>			
Law Library	-	-	-		15,000	16,773	112%	20,000
Mental Health Programs (2)	622,299	672,165	379,360	56%	500,000	332,864	67%	500,000
Planning Commission	675,407	834,649	284,031	34%	767,297	305,733	40%	767,297
Prothonotary	4,085,088	4,083,104	1,898,552	46%	3,823,918	2,102,914	55%	4,091,592
Public Defender	42,400	17,175	11,775	69%	35,000	16,950	48%	35,000
Public Safety	933,430	1,043,224	550,955	53%	1,093,500	587,998	54%	1,093,500
Purchasing	3,221	3,219	1,661	52%	2,000	1,122	56%	2,000
Recorder of Deeds	6,294,906	6,723,502	3,486,084	52%	7,635,050	2,530,846	33%	6,871,545
Register of Wills	2,019,280	2,549,412	1,345,214	53%	2,580,000	1,171,766	45%	2,580,000
Sheriff	2,083,083	2,363,682	1,142,982	48%	2,426,730	1,210,610	50%	2,426,730
Tax Claim Bureau	1,737,282	2,654,956	1,191,671	45%	2,525,000	1,145,585	45%	2,525,000
Treasurer	90,564	84,550	46,149	55%	91,000	47,133	52%	91,000
Youth Centers 2	84,926	58,340	179	0%	45,150	12,258	27%	45,150
Other Department Revenue	-	86,386	-	0%	-	195,074	-	200,000
Total Departmental Revenue	43,690,265	46,793,803	23,431,663	50%	48,540,984	21,983,572	45%	48,917,482
OTHER REVENUE								
Interest	113,530	137,926	57,297	42%	120,000	28,419	24%	120,000
Recoverable Expenditures	809,955	601,304	459,857	76%	900,000	702,408	78%	900,000
Bail Recovery	-	115,989	25,486	22%	100,000	35,181	35%	100,000
Total Other Revenue	923,485	855,219	542,640	22%	1,120,000	766,008	68%	1,120,000
TOTAL DEPARTMENT AND OTHER REVENUE	44,613,750	47,649,022	23,974,303	24%	49,660,984	22,749,580	46%	50,037,482

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.
2. Information Technology revenues are increasing due primarily to a contract to provide ongoing technology services and support at the Parkhouse facility until technology linkages can be discontinued.
3. Recorder of Deeds revenues are down significantly in the first half of the year due primarily to a year-over-year reduction in property sales of nearly 24%. The current projection is for a year-end shortfall of \$763,505.

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

GRANT REVENUE

	<u>2012 (actual)</u>	<u>2013 (Audited)</u>	<u>2014</u>			
	Full Year	Full Year	Adopted	2nd Quarter (actual)	2nd quarter as % of full-year	Full Year (projected)
DEPARTMENTAL GRANT REVENUE						
Adult Probation	190,464	234,026	218,698	102,981	47%	218,698
Aging and Adult Services	17,272,170	14,070,357	15,208,000	8,311,482	55%	15,208,000
Assets and Infrastructure	699,120	673,442	675,000	547	0%	675,000
Children and Youth	22,112,872	19,537,824	20,250,500	7,451,669	37%	20,250,500
Community Connections	0	0	648,894	107,271	17%	648,894
Coroner	29,795	44,528	71,000	73,921	104%	74,000
Courts Administration	1,576,803	1,627,114	1,578,755	45,485	3%	1,578,755
Day Care	25,355,472	24,329,707	24,621,607	12,329,292	50%	24,621,607
District Attorney	355,991	575,156	244,500	193,769	79%	244,500
Drug and Alcohol Programs	5,417,707	5,394,357	5,768,609	2,842,046	49%	5,768,609
Health Department	5,615,016	5,088,879	5,422,041	2,011,025	37%	5,422,041
Juvenile Probation	8,409,161	6,434,119	6,537,500	1,899,496	29%	6,537,500
Mental Health Programs	46,854,790	46,524,068	47,246,007	22,181,860	47%	47,246,007
Public Safety	596,604	496,723	1,112,170	155,015	14%	1,112,170
Planning	23,494	24,344	12,967	16,644	128%	20,000
Register of Wills	26,064	49,206	30,000	0	0%	30,000
Sheriff	1,326	1,514	1,500	1,299	87%	1,800
PURTA	214,115	226,181	200,000	0	0%	200,000
Youth Centers	3,524,796	3,094,426	2,963,500	965,835	33%	2,963,500
Other Grant Revenue	<u>0</u>	<u>49,385</u>	-	206,561	-	<u>206,561</u>
Total Departmental Revenue	138,275,760	128,475,356	132,811,248	58,896,198	44%	133,028,142

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

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

2014 EXPENDITURE DETAIL

	2014						
	2012 Actual	2013 Actual	Adopted Budget	Q2 Actual	Q2 Actual as a % of Adopted Budget	Full-year projection (at Q2)	Difference Between Adopted and Current Projection
COUNTY ADMINISTRATION							
Commissioners	2,804,341	2,576,708	2,724,514	1,329,694	49%	2,724,514	-
Assets and Infrastructure	6,595,970	3,966,383	6,438,227	3,274,169	51%	6,438,227	-
Board of Assessment Appeals	2,699,090	2,742,398	3,297,845	1,587,181	48%	3,253,721	(44,124)
Controller	1,683,363	1,504,245	1,869,467	838,583	45%	1,848,903	(20,564)
Security	992,699	908,977	897,993	434,454	48%	889,911	(8,082)
Economic/Workforce Development	236,919	27,625	26,627	13,314	50%	26,627	-
Human Resources	860,371	779,399	865,055	408,890	47%	857,270	(7,785)
Information Technology Solutions	6,048,349	5,614,158	6,654,711	2,441,572	37%	6,594,819	(59,892)
Planning Commission	3,144,928	3,110,420	3,364,082	1,617,250	48%	3,364,082	-
Public Defender	3,277,100	3,727,164	4,035,708	1,941,759	48%	4,035,708	-
Purchasing	715,339	735,781	828,259	388,839	47%	828,259	-
Recorder of Deeds	1,606,855	1,539,533	1,701,677	790,455	46%	1,682,959	(18,718)
Tax Collector's Fees	1,615,095	1,478,026	1,440,000	831,544	58%	1,440,000	-
Tax Claim Bureau	57,631	749,785	695,405	241,369	35%	695,405	-
Treasurer	604,659	638,721	670,601	309,141	46%	664,566	(6,035)
Voter Services	<u>2,135,421</u>	<u>1,842,951</u>	<u>2,074,459</u>	<u>1,008,235</u>	<u>49%</u>	<u>2,074,459</u>	-
Total County Administration	30,260,054	31,914,660	37,584,630	17,456,449	46%	37,419,428	(165,202)
			-				
JUDICIAL							
Clerk of Courts	1,815,605	2,090,095	2,377,908	1,141,205	48%	2,377,908	-
Coroner	1,210,529	1,358,876	1,366,492	721,185	53%	1,366,492	-
Courts/Drug Court	13,692,081	15,499,765	15,403,741	7,533,644	49%	15,403,741	-
Court Appointed Fees			575,000	387,532	67%	620,051	45,051
District Attorney	14,845,365	13,896,555	14,386,905	7,258,204	50%	14,386,905	-

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

2014 EXPENDITURE DETAIL

	2014						
	2012 Actual	2013 Actual	Adopted Budget	Q2 Actual	Q2 Actual as a % of Adopted Budget	Full-year projection (at Q2)	Difference Between Adopted and Current Projection
District Justices	9,582,807	9,588,515	9,910,527	4,858,609	49%	9,910,527	-
Domestic Relations	8,044,220	7,609,935	8,274,552	3,862,262	47%	8,233,179	(41,373)
Jury Board	421,214	476,626	533,678	250,513	47%	531,010	(2,668)
Law Library	708,281	514,863	620,694	269,640	43%	612,625	(8,069)
Prothonotary	1,909,104	2,312,451	2,406,506	1,170,123	49%	2,406,506	-
Register of Wills	1,085,090	1,096,854	1,206,674	553,171	46%	1,206,674	-
Sheriff/Central Processing	7,291,179	8,180,247	8,786,437	4,224,123	48%	8,742,505	(43,932)
Total Judicial	60,605,475	62,624,782	65,849,114	32,230,211	49%	65,798,123	(50,991)
CORRECTIONS							
Adult Probation	6,752,328	7,141,554	7,530,819	3,593,089	48%	7,530,819	-
Juvenile Probation	4,915,995	4,956,134	4,997,363	2,465,492	49%	4,997,363	-
Child Care - Delinquent	10,219,260	8,864,348	10,207,000	4,887,983	48%	10,115,137	(91,863)
Driving Under the Influence	397,177	400,740	451,563	221,471	49%	451,563	-
Correction Facility	31,819,560	31,774,981	32,174,133	16,404,298	51%	32,480,510	306,377
Youth Detention Center	3,653,194	3,646,468	4,007,879	1,890,645	47%	3,971,808	(36,071)
Total Corrections	57,757,514	56,784,225	59,368,757	29,462,978	50%	59,547,200	178,443
GENERAL WELFARE							
Drug and Alcohol Programs	5,402,529	5,998,413	6,147,241	3,225,557	52%	6,147,241	-
Behavioral Health Programs	53,065,165	49,282,838	49,132,413	24,702,650	50%	49,132,413	-
Health Department	8,736,377	8,492,366	9,274,712	4,450,623	48%	9,191,240	(83,472)
Community Connections	250	-	635,634	114,111	18%	619,743	(15,891)
Total General Welfare	67,204,321	63,773,617	65,190,000	32,492,941	50%	65,090,637	(99,363)

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

2014 EXPENDITURE DETAIL

	2014						
	2012 Actual	2013 Actual	Adopted Budget	Q2 Actual	Q2 Actual as a % of Adopted Budget	Full-year projection (at Q2)	Difference Between Adopted and Current Projection
ADULT WELFARE							
Aging and Adult Services	18,199,252	16,343,188	18,711,481	9,573,793	51%	18,711,481	-
Parkhouse and Assisted Living	46,587,208	47,435,886	7,280,684	12,456,420	171%	12,686,945	5,406,261
Total Adult Welfare	64,786,460	63,779,074	25,992,165	22,030,213	85%	31,398,426	5,406,261
CHILD WELFARE							
Youth Shelter Center	1,253,451	1,245,233	1,334,567	595,431	45%	1,321,221	(13,346)
Children and Youth Administration	9,651,462	9,963,072	11,729,575	5,114,292	44%	11,494,984	(234,592)
Child Care - Dependent	11,520,411	13,392,661	14,050,000	7,112,793	51%	14,050,000	-
Day Care	25,519,875	24,820,618	24,619,658	11,577,171	47%	24,619,658	-
Total Child Welfare	47,945,199	49,421,584	51,733,800	24,399,687	47%	51,485,863	(247,937)
PUBLIC SAFETY	3,100,478	3,551,723	3,810,835	1,675,274	44%	3,810,835	-
OTHER							
Veterans Affairs	352,841	388,558	482,513	204,928	42%	482,513	-
Insurance	1,719,805	1,764,193	1,903,297	287,115	15%	1,750,000	(153,297)
Debt Service	39,015,410	39,971,132	38,750,000	11,247,759	29%	38,750,000	-
Reduction in Staff Complement			(2,900,000)			(1,450,000)	1,450,000
Tax Refunds and Appraisals	1,478,584	1,007,555	1,000,000	196,034	20%	1,000,000	-
Legal and Professional Fees	269,252	244,594	300,000	138,498	46%	300,000	-
Merit Based Bonus			1,171,750	44,775	4%	1,171,750	-
Miscellaneous	125,077	261,877		51,344		60,000	60,000
Total Other	42,960,969	43,637,909	40,707,560	12,170,453	30%	42,064,263	1,356,703

Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)

2014 EXPENDITURE DETAIL

	2012 Actual	2013 Actual	2014		Q2 Actual as a % of Adopted Budget	Full-year projection (at Q2)	Difference Between Adopted and Current Projection
			Adopted Budget	Q2 Actual			
TRANSFERS TO OTHER FUNDS							
Emergency Communications	300,000	2,502,143	500,000	914,030	183%	1,000,000	500,000
Liquid Fuels	350,000	-	-	-	-	-	-
Recycling			100,000	-	0%	100,000	-
Total Transfers	650,000	2,502,143	600,000	914,030	152%	1,100,000	500,000
SUBSIDIES							
Conservation District	511,126	481,802	544,469	211,800	39%	544,469	-
Cooperative Extension	323,871	328,614	333,630	218,377	65%	333,630	-
Appropriation Summary	28,827,458	22,610,115	24,038,338	20,064,956	83%	24,038,338	-
Total Subsidies	29,662,455	23,420,531	24,916,437	20,495,133	82%	24,916,437	-
TOTAL EXPENDITURES	409,751,001	401,410,248	375,753,298	193,327,369	51%	382,236,437	6,483,139

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 74 merit awards through the first half 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 \$500,000 from the County.

**Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 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 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: 4,548.97

NET TRAN COSTS \$ 36,547.53

**Montgomery County Quarterly Financial Update
2014, Second Quarter (through June 30, 2014)**

OVERTIME USAGE ANALYSIS

<u>Department</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Through Q2 Actual</u>	<u>2nd quarter as % of full-year</u>	
Aging - Administration	1,137	4,118	-	1,540		
Assets and Infrastructure	84,376	74,824	117,456	108,783	93%	2, 3
Security	20,614	17,032	12,000	11,685	97%	2
Voter Services	146,530	63,421	75,000	38,805		
Domestic Relations	18,756	13,073	15,996	591	4%	
Sheriff	321,887	370,334	354,000	187,073	53%	
Coroner	16,461	22,290	24,996	10,007	40%	
Clerk of Courts	36,393	9,658	9,996	6,168	62%	
District Attorney	688,114	627,938	800,004	297,290	37%	
Correctional Facility	794,691	670,921	492,000	719,155	146%	2
Youth Shelter Center	16,139	18,155	20,004	2,822	14%	
Youth Detention Center	60,006	38,902	54,996	6,413	12%	
DUI	21,035	33,300	47,700	16,900	35%	
Adult Probation	91,851	93,870	92,808	43,785	47%	
Juvenile Probation	8,823	9,583	10,368	3,800	37%	
Drug Court	57,082	54,134	51,996	27,500	53%	
Public Safety	0	348	4,889	4,741	97%	2
Parkhouse	724,285	720,960	-	236,941		2
Emergency Communications	1,349,502	1,345,689	1,000,000	644,951	64%	2
Other	¹ 6,039	1,942	-	3,469	0%	
TOTALS	4,462,037	4,191,027	3,184,209	2,372,576	75%	

Overtime Notes:

1. Other includes departments which average less than \$1,000 a year in OT costs .
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 when special events require additional staff time.

**Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)**

COMP TIME REPORT

	<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>6/30/14</u>	<u>Change from</u> <u>Jan/14 to</u> <u>6/30/14</u>
<u>DepartmentName</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	
Court House Security	837	1,057	950	1,188	1,004	682	619	(63)
Voter Services	1,913	2,117	2,262	2,378	2,630	1,275	1,275	-
Controller	81	3	-	-	-	-	-	-
Planning Commission	3,453	3,001	2,533	2,349	1,516	1,609	1,228	(381)
Recorder of Deeds	247	247	247	240	240	-	-	-
Purchasing	91	59	38	29	0	-	-	-
Domestic Relations	604	528	408	343	377	401	421	20
Sheriff	5,224	5,980	6,368	6,787	7,279	7,077	7,461	384 ¹
Coroner	1,022	1,087	818	658	654	241	242	1
Prothonotary	353	367	293	242	199	69	61	(8)
Clerk of Courts	289	184	106	55	125	229	205	(24)
District Attorney	10,472	11,316	11,388	12,516	12,950	11,757	12,352	595 ²
Courts	847	977	532	510	509	-	4	4
District Justices	36	36	36	36	36	-	34	34
Correctional Facility	8,495	9,533	14,377	15,336	15,262	17,529	22,109	4,580 ¹
Youth Center Shelter	37	30	39	42	80	53	192	139 ¹
Youth Center	392	370	315	407	520	452	951	499 ¹
Adult Probation	1,864	1,941	1,684	1,558	1,269	1,423	1,234	(189)
Juvenile Probation	4,934	4,811	4,449	3,691	3,483	3,100	2,839	(261)
Drug Court	40	23	12	16	16	-	3	3
Information Technology	310	359	333	398	453	642	571	(71)
Human Resources	-	1	19	41	-	-	-	-
Public Safety	1,002	880	972	1,412	2,114	1,474	1,338	(136) ¹
Assets & Infrastructure	6,757	5,980	6,715	6,114	6,011	5,073	4,720	(353) ³
Health Department	378	776	675	829	816	619	810	191
Aging & Adult Services	801	766	687	728	574	646	560	(86)

**Montgomery County Quarterly Financial Update
2014, Second Quarter (through June, 2014)**

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>6/30/14</u> <u>Balance</u>	<u>Change from</u> <u>Jan/14 to</u> <u>6/30/14</u>
Children & Youth	548	810	723	1,248	1,502	1,766	1,243	(523)
Day Care	183	151	168	132	116	71	47	(24)
Day Care - Court Care	33	33	33	18	18	18	18	0
Waste System Authority	120	136	233	167	162	149	101	(48)
Emergency Dispatch Services	1,380	1,542	2,288	2,728	2,626	2,723	4,368	1,645 ¹
Parkhouse	3,164	3,000	2,918	2,531	3,100	644	-	(644)
Career Development	43	67	48	28	28	28	16	(12)
Other	346	233	273	182	160	91	19	(72)
Total	55,123	57,199	62,218	64,246	65,220	59,796	65,233	5,437

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.

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 first quarter; and, a large NET investigation which required night and weekend work.

3. Comp Time in Assets and Infrastrucutre has gone down as the department has utilized overtime rather than Comp Time when special events require additional staff time.