









































































































































































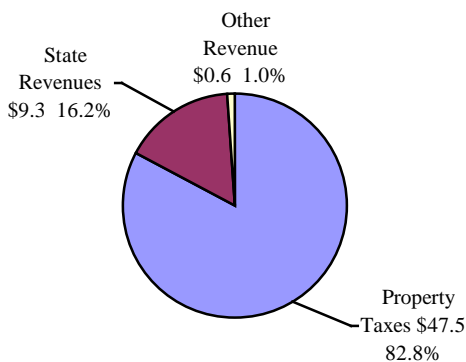


**Family & Children First Council – Human Services Levy B**

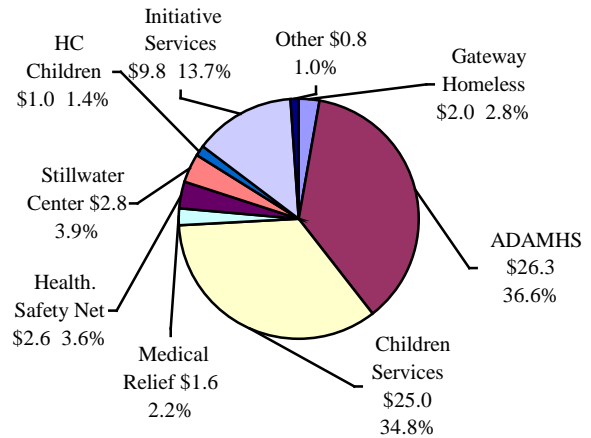
The current revenue budget for Human Services Levy B was \$56.8 million, with an expense estimate of \$75.6 million. The actual figures were \$57.4 million in revenues and expenses of \$71.9 million, decreasing the fund reserves by \$14.5 million during 2013.

Total expenses of \$71.9 million include allocations to various county agencies and other programs. The Other category includes Handicapped Children, Healthcare Safety Net, Levy Outcome Teams and the Fast Forward Center.

**Human Services Levy B Actual Revenues  
\$57.4 Million**

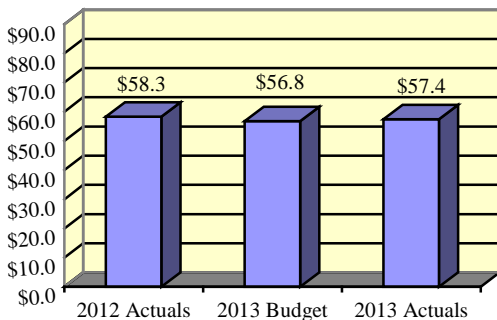


**Human Services Levy B Actual Expenses  
\$71.9 Million**



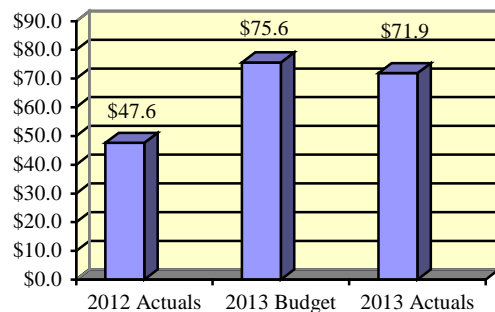
The following chart depicts the revenues of \$57.4 million for 2013, which is \$1.0 million less than 2012. Property Taxes make up the majority of revenue in the fund.

**2012 - 2013 Revenues (In Millions)**



Actual and budgeted expenses for Levy B are represented in the chart below. The 2013 expenses of \$71.9 million were 95.1% of the budgeted \$75.6 million and were \$24.3 million or 51.0% above the 2012 actuals of \$47.6 million. The largest increase was in Interfund Transfers, which increased \$23.9 million or 54.5% from 2012 primarily due to moving the ADAMHS Board transfer to Levy B from Levy A in 2013.

**2012 - 2013 Expenses (In Millions)**



Levy B, which had a 6.03 mills replacement in 2010, expires in 2017.



## 2013 YEAR-END ANALYSIS AND COMMENTARY

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# Fund & Subfund Financial Summary

Children Services  
Children Services

2013 through December

Fund 231	Subfund 301	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES</b>								
	93.658 - ARRA Foster Care Title IV-E	8,331	-	-	394	- %	(7,936)	(95.3)%
	93.791 Home Choice Program Revenue	50,929	29,000	29,000	181,519	625.9 %	130,590	256.4 %
	Title IV-E Administration	10,152,848	11,635,960	11,635,960	9,765,187	83.9 %	(387,661)	(3.8)%
	Title IV-E Maintenance	5,984,657	5,271,842	6,771,842	6,924,580	102.3 %	939,923	15.7 %
	Title IV-E Training	81,320	65,527	65,527	80,759	123.2 %	(561)	(0.7)%
	Title IV-B	185,554	195,825	195,825	273,810	139.8 %	88,256	47.6 %
	Federal Formula Grant	278,464	262,100	262,100	220,580	84.2 %	(57,884)	(20.8)%
	SSI, SS, VA	364,269	338,474	338,474	348,321	102.9 %	(15,948)	(4.4)%
	93.643 Children's Justice Grants	17,118	20,000	35,000	18,243	52.1 %	1,125	6.6 %
	Other Federal Funds - CSB	451,906	196,066	325,443	369,109	113.4 %	(82,797)	(18.3)%
	CSB NonRecurring Adoption	88,320	69,593	69,593	76,343	109.7 %	(11,978)	(13.6)%
	CSB Post Finalization Adoption	222,891	204,818	204,818	252,977	123.5 %	30,086	13.5 %
	State Grant	19,593	-	-	-	- %	(19,593)	(100.0)%
	State Reimb - Adoption Incentive	155,021	156,000	156,000	350,999	225.0 %	195,978	126.4 %
	CSB - State Kinship Incentive Program	304,575	264,775	264,775	294,900	111.4 %	(9,675)	(3.2)%
	State Child Welfare Subsidy	2,370,706	2,370,256	2,370,256	2,387,433	100.7 %	16,727	0.7 %
	Adoption Fees-Children Services Board	13,404	14,467	14,467	14,832	102.5 %	1,428	10.7 %
	Other Fees	120,974	151,587	151,587	129,150	85.2 %	8,175	6.8 %
	Contractual Services-External To County	58,365	165,000	239,250	156,924	65.6 %	98,560	168.9 %
	Special Donations and Contributions	109,100	21,500	21,500	20,000	93.0 %	(89,100)	(81.7)%
	Refunds	4,931	56,967	56,967	2,866	5.0 %	(2,065)	(41.9)%
	Reimb-non reiss PY wrtt void - An Bgt	1,266	939	939	5,680	604.9 %	4,414	348.6 %
	Reimbursement	37,437	47,760	47,760	89,801	188.0 %	52,364	139.9 %
	CSB Vendor Overpayment Reimbursement	18,593	13,710	13,710	25,924	189.1 %	7,332	39.4 %
	Miscellaneous	56,161	59,218	59,218	42,100	71.1 %	(14,061)	(25.0)%
	Inter-Departmental Agreements	53,976	15,750	15,750	67,556	428.9 %	13,580	25.2 %
	Transfer Other - Cost Recovery (BT)	79,823	-	-	73,906	- %	(5,917)	(7.4)%
	Human Service Levy Interfund Transfer	26,823,885	26,375,725	26,870,725	24,849,073	92.5 %	(1,974,812)	(7.4)%
	Rev - Cost Recovery (BT)	20,211	68,176	68,176	75,366	110.5 %	55,155	272.9 %
<b>TOTAL REVENUES</b>		<b>\$ 48,134,628</b>	<b>\$ 48,071,035</b>	<b>\$ 50,284,662</b>	<b>\$ 47,098,331</b>	<b>93.7 %</b>	<b>\$ (1,036,297)</b>	<b>(2.2)%</b>
<b>EXPENSE/ENCUM.</b>								
	Salaries	55,458	111,244	128,844	114,109	88.6 %	58,651	105.8 %
	Fringe Benefits	22,569	49,533	53,433	47,938	89.7 %	25,369	112.4 %
	Special Fringe Benefits	-	500	300	240	80.0 %	240	- %
	Operating Supplies	13,557	16,585	35,335	16,464	46.6 %	2,907	21.4 %
	Routine Business	2,641	2,256	8,256	3,950	47.8 %	1,309	49.6 %
	Board Approved Travel	1,939	21,857	29,562	3,692	12.5 %	1,752	90.4 %
	Staff Training and Development	-	2,300	2,300	-	- %	-	- %
	Contractual Professional Services	503,939	382,735	247,735	164,656	66.5 %	(339,283)	(67.3)%
	Social Services Contractual Services	16,070,708	16,143,437	17,690,235	17,622,468	99.6 %	1,551,760	9.7 %
	Communications	717	864	6,614	3,387	51.2 %	2,670	372.7 %
	Other Social Services	4,455,427	4,454,407	5,230,486	5,023,573	96.0 %	568,147	12.8 %
	Miscellaneous	793,635	728,164	803,586	754,074	93.8 %	(39,561)	(5.0)%
	Interfund Transfers	732,321	479,942	825,290	768,037	93.1 %	35,716	4.9 %
	Cost Recovery and Intergov't Transfers	25,874,329	28,597,399	25,553,399	25,062,690	98.1 %	(811,638)	(3.1)%
	Capital Outlays	-	-	22,000	15,311	69.6 %	15,311	- %
<b>TOTAL EXPENSE/ENCUM.</b>		<b>\$ 48,527,240</b>	<b>\$ 50,991,223</b>	<b>\$ 50,637,375</b>	<b>\$ 49,600,590</b>	<b>98.0 %</b>	<b>\$ 1,073,350</b>	<b>2.2 %</b>



## Fund & Subfund Financial Summary

Children Services

Children Services

2013 through December

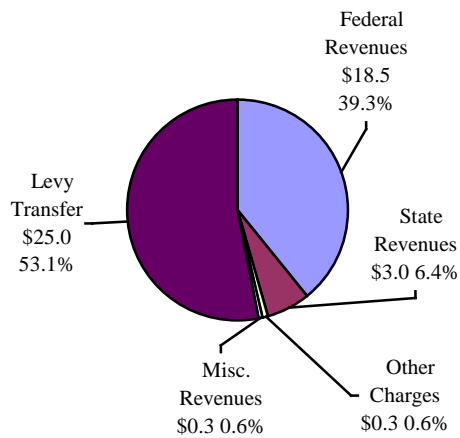
Fund 231	Subfund 301	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES OVER/(UNDER)</b>		\$ (392,611)	\$ (2,920,188)	\$ (352,713)	\$ (2,502,259)			
<b>CASH BALANCE</b>		\$ 9,339,489			\$ 8,308,393			



**Job and Family Services – Children Services**

The current revenue budget for Children Services was \$50.3 million, with an expense estimate of \$50.6 million. The actual figures were \$47.1 million in revenues and expenses of \$49.6 million, decreasing the fund reserves by \$2.5 million during 2013.

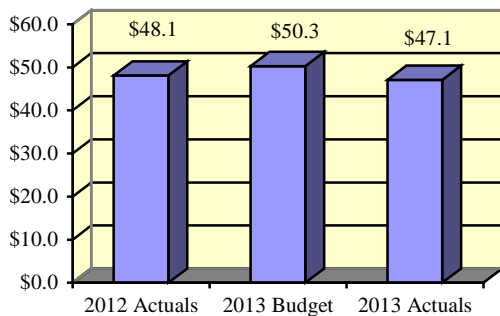
**Children Services Actual Revenues  
\$47.1 Million**



The following chart depicts a decrease in revenues of from \$48.1 million in 2012 to \$47.1 million in 2013, which was a decrease of \$1.0 million or 2.2%.

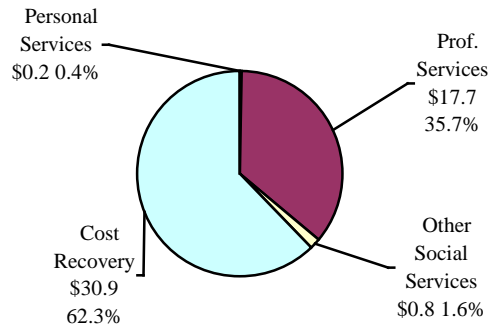
The largest category of decrease in revenues was Revenue Transfers, which declined \$2.0 million in 2013.

**2012 - 2013 Revenues (In Millions)**



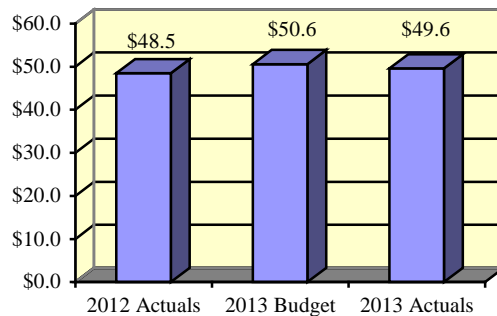
Total expenses of \$49.6 million for Children Services can be viewed in the following pie chart. The largest expenditure category was Cost Recovery (payment to the Public Assistance Funds for operations). Next was Professional Services at \$17.8 Million or 35.4% of the budget. This is the agency cost of placing children in protective care. Object areas of expense included Agency, Group, Institutional, Emergency and Treatment Homes, as well as Relative Care and other services.

**Children Services Actual Expenses  
\$49.6 Million**



Actual and budgeted expenses for Children Services are represented in the chart below. The 2013 expenses of \$49.6 million were 98.0% of the budgeted \$50.6 million and were \$1.1 million or 2.2% more than 2012 actual expenses.

**2012 - 2013 Expenses (In Millions)**



There are 2.00 full-time positions budgeted under this fund and subfund.



# Fund & Subfund Financial Summary

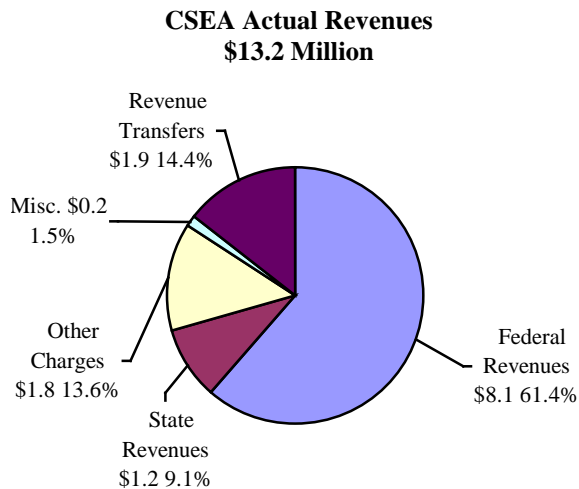
## Child Support Enforcement Child Support Enforcement Agency

2013 through December

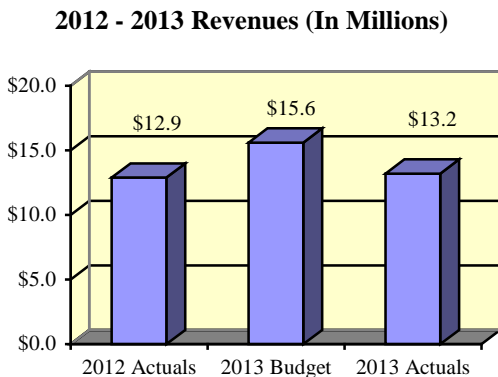
Fund 230	Subfund 302	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES</b>								
	93.563 - Child Support Enforcement	7,700,447	9,786,398	9,786,398	8,058,847	82.3 %	358,399	4.7 %
	State Reimbursements	1,155,669	1,226,850	1,226,850	1,237,224	100.8 %	81,555	7.1 %
	Other Fees	1,728,754	1,860,000	1,860,000	1,823,340	98.0 %	94,586	5.5 %
	Refunds	24,747	50,000	50,000	65	0.1 %	(24,682)	(99.7)%
	Reimb-non reiss PY wrtt void - An Bgt	-	-	-	32	- %	32	- %
	Reimbursement	1,403	5,000	5,000	15	0.3 %	(1,388)	(98.9)%
	Miscellaneous	240,058	160,000	160,000	177,841	111.2 %	(62,217)	(25.9)%
	Reimb-Wrks Comp Self-ins Premium Retrns	24,383	-	-	-	- %	(24,383)	(100.0)%
	Child Support IV-D Transfer	2,063,721	2,500,000	2,500,000	1,871,600	74.9 %	(192,121)	(9.3)%
<b>TOTAL REVENUES</b>		<b>\$ 12,939,182</b>	<b>\$ 15,588,248</b>	<b>\$ 15,588,248</b>	<b>\$ 13,168,964</b>	<b>84.5 %</b>	<b>\$ 229,782</b>	<b>1.8 %</b>
<b>EXPENSE/ENCUM.</b>								
	Salaries	5,688,958	6,269,772	5,754,772	5,753,120	100.0 %	64,161	1.1 %
	Fringe Benefits	2,347,666	2,522,512	2,232,512	2,230,021	99.9 %	(117,645)	(5.0)%
	Special Fringe Benefits	25,406	179,660	119,660	116,800	97.6 %	91,394	359.7 %
	Operating Supplies	30,262	20,000	19,100	16,609	87.0 %	(13,653)	(45.1)%
	Routine Business	8,118	10,000	10,000	4,985	49.9 %	(3,133)	(38.6)%
	Board Approved Travel	15,146	25,000	16,855	15,016	89.1 %	(130)	(0.9)%
	Staff Training and Development	18,821	14,300	17,445	16,535	94.8 %	(2,286)	(12.1)%
	Contractual Professional Services	50,435	73,000	73,000	48,106	65.9 %	(2,329)	(4.6)%
	Maintenance and Repair Services	26,976	6,000	34,313	33,922	98.9 %	6,947	25.8 %
	Communications	151,778	203,333	170,920	142,355	83.3 %	(9,423)	(6.2)%
	Rentals	62,712	674,000	559,000	558,186	99.9 %	495,474	790.1 %
	Other Social Services	9,816	10,000	10,000	5,523	55.2 %	(4,294)	(43.7)%
	Miscellaneous	24,141	32,000	27,000	13,319	49.3 %	(10,822)	(44.8)%
	Interfund Transfers	3,532,947	3,498,671	3,498,671	3,414,930	97.6 %	(118,017)	(3.3)%
	Cost Recovery and Intergov't Transfers	2,184,430	1,800,000	1,450,000	1,405,392	96.9 %	(779,039)	(35.7)%
	Capital Outlays	90,045	100,000	85,000	78,534	92.4 %	(11,510)	(12.8)%
	Construction and Improvements	-	150,000	-	-	- %	-	- %
<b>TOTAL EXPENSE/ENCUM.</b>		<b>\$ 14,267,655</b>	<b>\$ 15,588,248</b>	<b>\$ 14,078,248</b>	<b>\$ 13,853,353</b>	<b>98.4 %</b>	<b>\$ (414,303)</b>	<b>(2.9)%</b>
<b>REVENUES OVER/(UNDER)</b>		<b>\$ (1,328,473)</b>	<b>\$ -</b>	<b>\$ 1,510,000</b>	<b>\$ (684,389)</b>			
<b>CASH BALANCE</b>		<b>\$ 1,831,331</b>			<b>\$ 1,834,008</b>			

**Job and Family Services – Child Support Enforcement Agency (CSEA)**

The current revenue budget for Child Support Enforcement was \$15.6 million, with an expense estimate of \$14.1 million. The actual figures were \$13.2 million in revenues and expenses of \$13.9 million, decreasing the fund reserves by \$0.7 million during 2013.

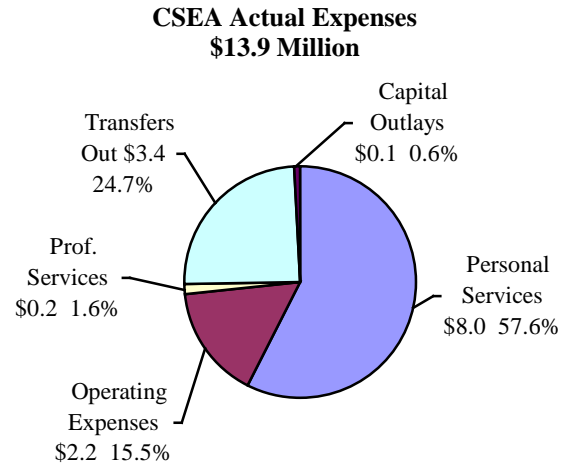


The following chart depicts an increase in revenues from \$12.9 million in 2012 to \$13.2 million in 2013, which was an increase of 1.8%. The largest increase is in Federal Revenues, which grew by \$0.4 million.

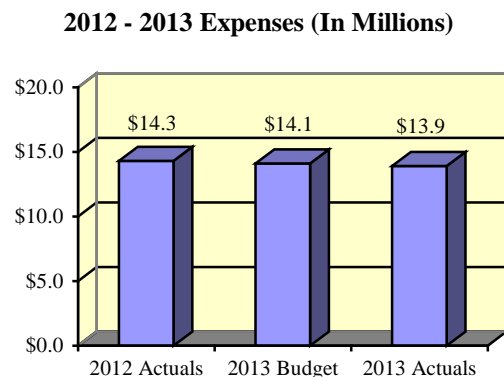


Actual expenses totaling \$13.8 million are noted in the following chart. The largest expense area was Personal Services at \$8.0 million or 58.5%. The next two largest sources were Operating Transfers Out at \$3.4 million or 24.5% and Operating Expenses for

\$2.2 million or 15.8%. Transfers Out of \$3.4 million includes the legal contract for the Clerk of Courts, Common Pleas Court – General, Domestic Relations and Juvenile Courts.



Actual and budgeted expenditures for Child Support Enforcement are represented in the chart below. The 2013 expenses of \$13.9 million were approximately 98.4% of the budgeted \$14.1 million. When compared to 2012 expenses of \$14.3 million, this was a decrease of \$0.4 million or 2.9%.



This fund had budgeted full-time positions totaling 143.00 for 2013. Total staffing increased by 6.00 positions from 2012 to 2013.



# Fund & Subfund Financial Summary

Other Special Revenue Funds-FC

JFS-Frail & Elderly Services

2013 through December

Fund 299	Subfund 515	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES</b>								
	Refunds	9,676	-	-	-	- %	(9,676)	(100.0)%
	Human Service Levy Interfund Transfer	7,518,204	9,800,000	9,800,000	9,800,000	100.0 %	2,281,796	30.4 %
<b>TOTAL REVENUES</b>		<b>\$ 7,527,880</b>	<b>\$ 9,800,000</b>	<b>\$ 9,800,000</b>	<b>\$ 9,800,000</b>	<b>100.0 %</b>	<b>\$ 2,272,120</b>	<b>30.2 %</b>
<b>EXPENSE/ENCUM.</b>								
	Salaries	108,324	111,856	112,691	112,690	100.0 %	4,366	4.0 %
	Fringe Benefits	41,971	41,356	40,516	40,208	99.2 %	(1,763)	(4.2)%
	Special Fringe Benefits	540	540	545	545	100.0 %	5	0.9 %
	Operating Supplies	159	500	500	25	5.0 %	(134)	(84.4)%
	Routine Business	1,985	3,111	3,111	1,336	43.0 %	(648)	(32.7)%
	Board Approved Travel	1,463	2,000	2,000	685	34.3 %	(777)	(53.1)%
	Staff Training and Development	-	2,000	1,200	-	- %	-	- %
	Contractual Professional Services	-	1,000	1,000	287	28.7 %	287	- %
	Social Services Contractual Services	10,190,717	9,773,315	9,842,821	9,836,526	99.9 %	(354,190)	(3.5)%
	Communications	72	100	398	72	18.1 %	-	- %
	Insurance	4,775	4,500	5,300	5,298	100.0 %	523	11.0 %
<b>TOTAL EXPENSE/ENCUM.</b>		<b>\$ 10,350,005</b>	<b>\$ 9,940,278</b>	<b>\$ 10,010,082</b>	<b>\$ 9,997,673</b>	<b>99.9 %</b>	<b>\$ (352,331)</b>	<b>(3.4)%</b>
<b>REVENUES OVER/(UNDER)</b>		<b>\$ (2,822,125)</b>	<b>\$ (140,278)</b>	<b>\$ (210,082)</b>	<b>\$ (197,673)</b>			
<b>CASH BALANCE</b>		<b>\$ 1,524,746</b>			<b>\$ 1,489,832</b>			

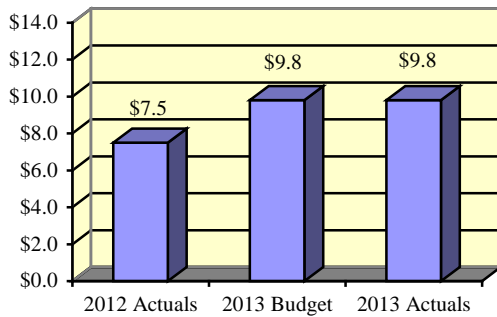
**JFS – Frail and Elderly Services**

The current revenue budget for Frail and Elderly Services was \$9.8 million, with an expense estimate of \$10.0 million. The actual figures were \$9.8 million in revenues and expenses of \$10.0 million, decreasing the fund reserves by \$0.2 million.

All revenues for Frail and Elderly Services are derived from the Human Services Levy for senior services.

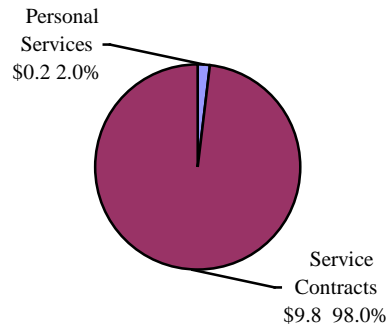
The following chart illustrates the increase of revenue associated with the Human Service Levy Transfer from \$7.5 million in 2012 to \$9.8 million in 2013.

**2012 - 2013 Revenues (In Millions)**



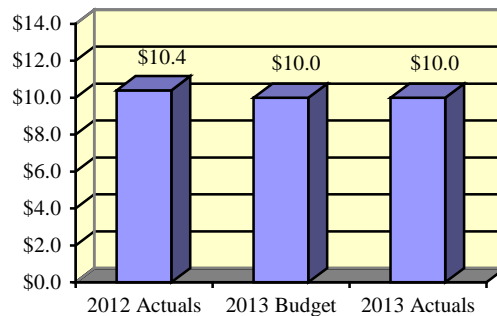
Total expenses of \$10.0 million are in the pie chart below. The largest expenditure category was Service Contracts at \$9.8 million or 98.4%.

**Frail and Elderly Services Fund Expenses \$10.0 Million**



Actual and budgeted expenses for Frail and Elderly Services are represented in the chart below. The 2013 expenses of \$10.0 million were equal to the budget and were \$0.4 million or 3.4% below 2012 actual expenses.

**2012 - 2013 Expenses (In Millions)**



This fund had budgeted positions of 2.00.



# Fund & Subfund Financial Summary

Job & Family Services  
Job & Family Services

2013 through December

Fund 240	Subfund 25	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES</b>								
	10.561 - Food Stamp Matching	4,448,642	3,996,250	4,202,045	4,305,545	102.5 %	(143,097)	(3.2)%
	93.558 - TANF	11,306,100	14,775,000	15,471,778	11,303,980	73.1 %	(2,120)	- %
	93.566 - Refugee and Entrant Assistance	149,143	260,000	260,000	131,733	50.7 %	(17,410)	(11.7)%
	93.575 - Child Care and Devel Block	963,329	1,050,000	1,050,000	1,133,025	107.9 %	169,696	17.6 %
	93.778 - Medical Assistance Program	3,441,001	3,721,250	3,780,850	3,729,359	98.6 %	288,358	8.4 %
	93.667 - Social Services Block Grant	1,433,790	1,555,000	1,555,000	2,616,704	168.3 %	1,182,914	82.5 %
	State Reimbursements	4,616,130	5,885,690	6,123,117	6,033,026	98.5 %	1,416,896	30.7 %
	JFS Client Reimbursements	540,203	590,000	590,000	503,068	85.3 %	(37,135)	(6.9)%
	JFS - SSI Reimbursement Refunds	274,120	605,000	605,000	281,324	46.5 %	7,204	2.6 %
	Local Reimbursements	355,679	400,000	459,600	231,817	50.4 %	(123,863)	(34.8)%
	HR Testing Fees	-	2,000	2,000	4,442	222.1 %	4,442	- %
	Background Check Fees	2,613	2,000	2,000	5,690	284.5 %	3,077	117.8 %
	Other Fees	295	1,000	1,000	175	17.5 %	(120)	(40.7)%
	Facility Rental	2	-	-	3,180	- %	3,178	158,900.0 %
	Vending Machine Commission	5,845	5,000	5,000	5,470	109.4 %	(374)	(6.4)%
	Refunds	1,775	-	-	39	- %	(1,736)	(97.8)%
	Reimb-non reiss PY wrtt void - An Bgt	15	-	-	-	- %	(15)	(100.0)%
	Reimbursement	48,617	500	500	1,086	217.3 %	(47,531)	(97.8)%
	Miscellaneous	318	-	-	313	- %	(5)	(1.6)%
	Reimb-Wrks Comp Self-ins Premium Retrns	190,473	-	-	-	- %	(190,473)	(100.0)%
	Capital Asset Sale	3,080	-	-	-	- %	(3,080)	(100.0)%
	Human Service Levy Interfund Transfer	3,571,275	-	-	-	- %	(3,571,275)	(100.0)%
	PA Rev WIA Transf - Cost Recovery (BT)	1,528,203	1,674,000	1,674,000	191,518	11.4 %	(1,336,684)	(87.5)%
	Other Cash Transfers	2,835,282	2,860,000	2,860,000	2,723,286	95.2 %	(111,996)	(4.0)%
	PA Rev from CSEA - Cost Recovery (BT)	2,184,430	2,256,500	2,256,500	1,405,392	62.3 %	(779,039)	(35.7)%
	PA Rev from PCSA - Cost Recovery (BT)	25,874,329	29,010,775	29,240,775	25,047,048	85.7 %	(827,280)	(3.2)%
<b>TOTAL REVENUES</b>		<b>\$ 63,774,688</b>	<b>\$ 68,649,965</b>	<b>\$ 70,139,165</b>	<b>\$ 59,657,221</b>	<b>85.1 %</b>	<b>\$ (4,117,467)</b>	<b>(6.5)%</b>
<b>EXPENSE/ENCUM.</b>								
	Salaries	30,840,478	33,869,399	32,431,099	31,608,319	97.5 %	767,842	2.5 %
	Fringe Benefits	11,900,937	12,783,988	11,881,489	11,525,720	97.0 %	(375,217)	(3.2)%
	Special Fringe Benefits	242,334	280,890	268,790	131,040	48.8 %	(111,294)	(45.9)%
	Post Employment Services	7,120	6,000	6,000	4,500	75.0 %	(2,620)	(36.8)%
	Pre-Employment Services	6,362	11,500	33,600	32,330	96.2 %	25,968	408.1 %
	Operating Supplies	478,144	634,700	656,498	468,718	71.4 %	(9,426)	(2.0)%
	Routine Business	639,791	684,000	816,783	711,348	87.1 %	71,556	11.2 %
	Board Approved Travel	39,579	100,000	72,103	36,937	51.2 %	(2,642)	(6.7)%
	Staff Training and Development	107,222	119,000	91,695	68,339	74.5 %	(38,883)	(36.3)%
	Contractual Professional Services	1,375,957	1,757,750	2,260,196	1,965,599	87.0 %	589,642	42.9 %
	Social Services Contractual Services	4,856,062	6,689,304	5,349,141	5,100,648	95.4 %	244,586	5.0 %
	Maintenance and Repair Services	700,015	959,750	974,596	803,363	82.4 %	103,348	14.8 %
	Communications	524,889	657,083	665,303	607,465	91.3 %	82,576	15.7 %
	Public Utility Services	703,561	696,000	746,000	701,492	94.0 %	(2,070)	(0.3)%
	Rentals	2,633,302	2,386,552	2,370,734	2,070,147	87.3 %	(563,155)	(21.4)%
	Other Social Services	412,087	412,500	461,509	287,413	62.3 %	(124,673)	(30.3)%
	Miscellaneous	3,249,931	2,787,448	3,262,448	2,429,699	74.5 %	(820,232)	(25.2)%
	Interfund Transfers	1,843,555	2,171,000	2,114,500	2,013,097	95.2 %	169,542	9.2 %
	Cost Recovery and Intergov't Transfers	400,376	-	1,038,000	576,439	55.5 %	176,063	44.0 %
	Capital Outlays	198,954	1,095,000	1,426,586	1,357,295	95.1 %	1,158,341	582.2 %
	Construction and Improvements	228,367	700,000	85 160,000	143,308	89.6 %	(85,059)	(37.2)%



## Fund & Subfund Financial Summary

Job & Family Services

Job & Family Services

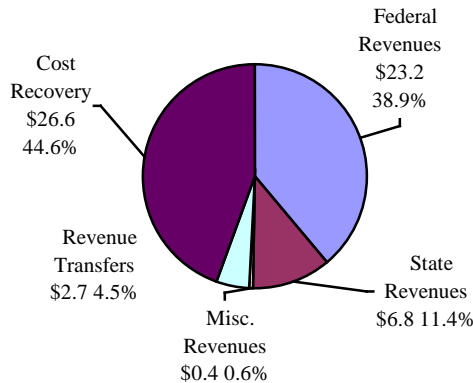
2013 through December

Fund 240    Subfund    25	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>TOTAL EXPENSE/ENCUM.</b>	\$ 61,389,024	\$ 68,801,864	\$ 67,087,070	\$ 62,643,216	93.4 %	\$ 1,254,192	2.0 %
<b>REVENUES OVER/(UNDER)</b>	\$ 2,385,665	\$ (151,899)	\$ 3,052,095	\$ (2,985,995)			
<b>CASH BALANCE</b>	\$ 10,037,393			\$ 8,188,890			

**Job and Family Services (JFS) – Public Assistance**

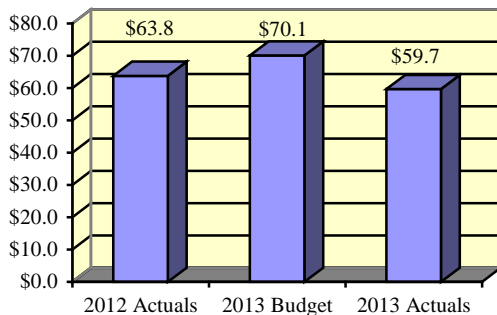
The current revenue budget for JFS Public Assistance was \$70.1 million, with an expense estimate of \$67.1 million. The actual figures were \$59.7 million in revenues and expenses of \$62.6 million, decreasing the fund reserves by \$3.0 million during 2013.

**JFS Public Assistance Actual Revenues  
\$59.7 Million**



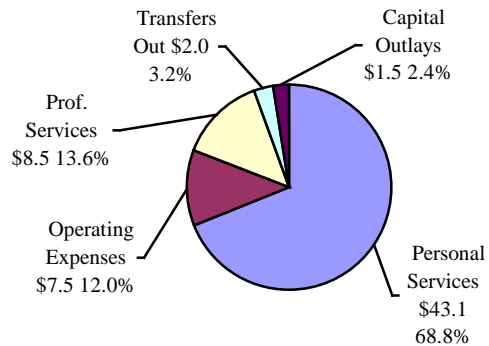
The following chart depicts a decrease of revenue from \$63.8 million in 2012 to \$59.7 million in 2013, which was a decrease of 6.5%. Large reductions in revenue include the reduction of \$3.6 million or 100.0% of Human Service Levy transfers, and the reduction of Cost Recovery Transfers from the Child Support Enforcement fund and Children Service fund of \$0.8 million or 35.7% and \$0.8 million or 3.2% respectively. These decreases have been partially offset by the increases of \$1.2 million or 82.5% in the Social Services Block grant, and \$1.4 million or 30.7% in State Reimbursements.

**2012 – 2013 Revenues (In Millions)**



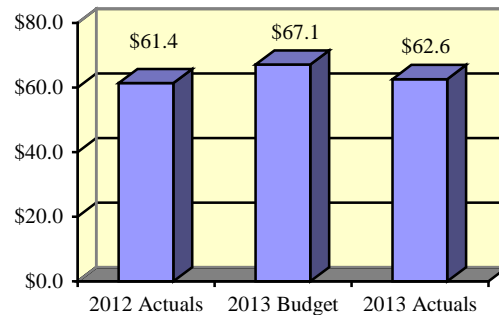
Actual expenses are noted in the following chart. The largest expense was Personal Services at \$43.1 million or 68.8% of total followed by Professional Services of \$8.5 million or 13.6% of budget.

**JFS Public Assistance Actual Expenses  
\$62.6 Million**



Actual and budgeted expenditures for JFS Public Assistance are represented in the chart below. The 2013 expenses of \$62.6 million were approximately 93.4% of the budgeted \$67.1 million. When compared to 2012 expenses of \$61.4 million, this was an increase of \$1.3 million or 2.0%.

**2012 – 2013 Expenses (In Millions)**



This fund had budgeted positions totaling 727.00 for 2013. This included Public Assistance and Children Services divisions and was comprised of 690.00 full-time and 37.00 part-time positions. The position count has increased by 7.00 from 2012.





# Fund & Subfund Financial Summary

MC Bd of Developmental Disabilities  
MC Board of Development Disabilities

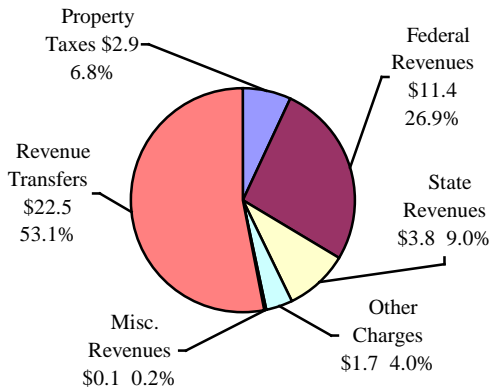
2013 through December

Fund 201	Subfund 201	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES</b>								
	Property Taxes	2,918,415	3,221,613	3,221,613	2,947,427	91.5 %	29,012	1.0 %
	Federal Revenues	10,883,682	11,112,542	11,112,542	11,351,405	102.1 %	467,723	4.3 %
	State Revenues	3,860,078	4,083,592	4,083,592	3,814,895	93.4 %	(45,183)	(1.2)%
	Revenues from Other Local Governments	34,946	26,000	26,000	19,835	76.3 %	(15,112)	(43.2)%
	Other Charges for Services	3,652,753	1,893,771	1,893,771	1,704,010	90.0 %	(1,948,743)	(53.3)%
	Rentals	86,301	62,278	62,278	64,901	104.2 %	(21,400)	(24.8)%
	Miscellaneous Revenues	213,225	27,400	27,400	34,842	127.2 %	(178,383)	(83.7)%
	Other Financing Sources	21,079	5,000	5,000	12,260	245.2 %	(8,820)	(41.8)%
	Revenue Transfers	21,429,935	21,930,527	21,930,527	22,490,168	102.6 %	1,060,233	4.9 %
<b>TOTAL REVENUES</b>		<b>\$ 43,100,414</b>	<b>\$ 42,362,723</b>	<b>\$ 42,362,723</b>	<b>\$ 42,439,742</b>	<b>100.2 %</b>	<b>\$ (660,672)</b>	<b>(1.5)%</b>
<b>EXPENSE/ENCUM.</b>								
	Salaries	23,260,840	22,628,445	22,324,261	21,776,959	97.5 %	(1,483,880)	(6.4)%
	Fringe Benefits	9,993,864	9,291,331	9,271,556	8,550,856	92.2 %	(1,443,008)	(14.4)%
	Special Fringe Benefits	38,603	49,500	49,500	25,762	52.0 %	(12,841)	(33.3)%
	Post Employment Services	194	1,750	1,750	576	32.9 %	382	196.9 %
	Pre-Employment Services	16,588	21,500	21,500	20,726	96.4 %	4,138	24.9 %
	Operating Supplies	1,535,972	1,679,650	1,624,937	1,417,320	87.2 %	(118,652)	(7.7)%
	Outside Agency Bd Approved Travel	30,038	78,353	78,353	48,217	61.5 %	18,180	60.5 %
	Routine Business	214,602	264,345	263,345	219,826	83.5 %	5,224	2.4 %
	Staff Training and Development	81,230	91,556	91,556	86,524	94.5 %	5,294	6.5 %
	Contractual Professional Services	2,382,181	2,162,006	1,942,691	1,751,970	90.2 %	(630,211)	(26.5)%
	Social Services Contractual Services	321,494	357,702	364,702	343,373	94.2 %	21,879	6.8 %
	Maintenance and Repair Services	656,094	734,092	846,392	784,848	92.7 %	128,754	19.6 %
	Communications	83,343	108,761	123,447	94,734	76.7 %	11,391	13.7 %
	Insurance	107,208	181,304	136,304	116,361	85.4 %	9,153	8.5 %
	Public Utility Services	722,589	841,734	852,634	733,278	86.0 %	10,690	1.5 %
	Rentals	6,551	34,640	14,869	9,061	60.9 %	2,510	38.3 %
	Intergovernmental	2,752,580	3,112,331	3,673,356	3,671,538	100.0 %	918,959	33.4 %
	Miscellaneous	382,181	578,338	354,723	316,786	89.3 %	(65,395)	(17.1)%
	Interfund Transfers	815,943	166,000	5,866,000	5,865,943	100.0 %	5,050,000	618.9 %
	Capital Outlays	243,067	103,250	284,713	283,621	99.6 %	40,554	16.7 %
<b>TOTAL EXPENSE/ENCUM.</b>		<b>\$ 43,645,161</b>	<b>\$ 42,486,588</b>	<b>\$ 48,186,589</b>	<b>\$ 46,118,282</b>	<b>95.7 %</b>	<b>\$ 2,473,120</b>	<b>5.7 %</b>
<b>REVENUES OVER/(UNDER)</b>		<b>\$ (544,747)</b>	<b>\$ (123,865)</b>	<b>\$ (5,823,866)</b>	<b>\$ (3,678,540)</b>			
<b>CASH BALANCE</b>		<b>\$ 7,836,608</b>			<b>\$ 4,709,298</b>			

**Montgomery County Board of Developmental Disabilities Services (DDS)**

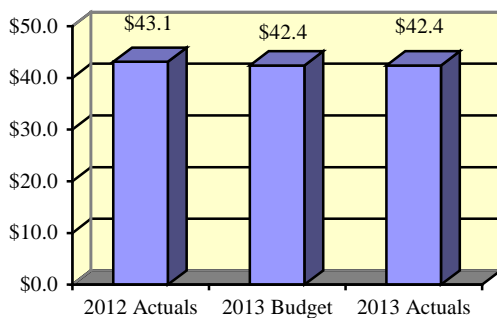
The current revenue budget for DDS was \$42.4 million, with an expense estimate of \$48.2 million. The actual figures were \$42.4 million in revenues and expenses of \$46.1 million, decreasing the fund reserves by \$3.7 million in 2013.

**Board of DDS Actual Revenues  
\$42.4 Million**



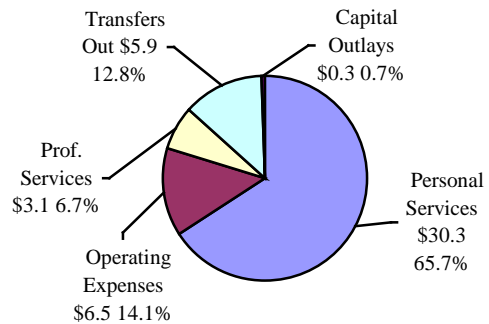
The following chart depicts a decrease in revenues of \$0.7 million from \$43.1 million in 2012 to \$42.4 million in 2013, which was a decrease of 1.5%. The largest revenue decrease is Other Charges for Services which decreased \$1.9 million or 53.3% from 2012 due to the elimination of charges to local school districts for services.

**2012 - 2013 Revenues (In Millions)**



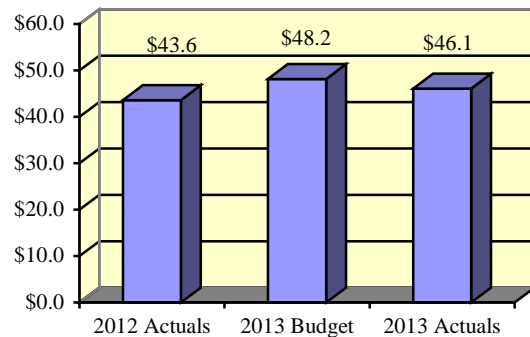
Total expenses of \$46.1 million for the Board of DDS can be viewed in the following pie chart. The largest expenditure category was Personal Services at \$30.3 million or 65.7%. The next largest category was Operating Expenses at \$6.5 million or 14.1%.

**Board of DDS Actual Expenses  
\$46.1 Million**



Actual and budgeted expenses for Board of DDS are represented in the chart below. The 2013 expenses of \$46.1 million were 95.7% of the budgeted \$48.2 million and were \$2.5 million or 5.7% more than 2013 actual expenses.

**2012 - 2013 Expenses (In Millions)**



This fund has budgeted positions totaling 578.60. There are 499.10 full-time and 79.50 part-time positions.



# Fund & Subfund Financial Summary

MC Bd of Developmental Disabilities

MC Bd of DDS Residential Services

2013 through December

Fund 201	Subfund 208	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<b>REVENUES</b>								
	Supported Living Allocation	550,811	605,857	605,857	598,649	98.8 %	47,838	8.7 %
	RFW Allocation	975,932	975,932	975,932	975,932	100.0 %	-	- %
	State Reimbursements	704,524	342,500	342,500	409,214	119.5 %	(295,309)	(41.9)%
	Refunds	939	-	-	-	- %	(939)	(100.0)%
	Reimbursement	33,661	-	-	3,815	- %	(29,846)	(88.7)%
	Miscellaneous	10,000	-	-	10,000	- %	-	- %
	Reimb-Wrkr Comp Self-ins Premium Retrns	2,518	-	-	-	- %	(2,518)	(100.0)%
	Inter-Departmental Agreements	45,383	25,000	25,000	52,036	208.1 %	6,654	14.7 %
	Human Service Levy Interfund Transfer	6,536,148	7,583,482	7,583,482	6,600,867	87.0 %	64,719	1.0 %
<b>TOTAL REVENUES</b>		<b>\$ 8,859,916</b>	<b>\$ 9,532,771</b>	<b>\$ 9,532,771</b>	<b>\$ 8,650,514</b>	<b>90.7 %</b>	<b>\$ (209,402)</b>	<b>(2.4)%</b>
<b>EXPENSE/ENCUM.</b>								
	Social Services Contractual Services	1,619,317	1,951,000	1,885,000	1,763,004	93.5 %	143,687	8.9 %
	Intergovernmental	6,144,742	6,540,000	6,540,000	6,447,353	98.6 %	302,611	4.9 %
	Miscellaneous	383,076	405,000	405,000	381,557	94.2 %	(1,519)	(0.4)%
	Cost Recovery and Intergov't Transfers	20,211	20,000	86,000	75,366	87.6 %	55,155	272.9 %
<b>TOTAL EXPENSE/ENCUM.</b>		<b>\$ 8,167,346</b>	<b>\$ 8,916,000</b>	<b>\$ 8,916,000</b>	<b>\$ 8,667,279</b>	<b>97.2 %</b>	<b>\$ 499,933</b>	<b>6.1 %</b>
<b>REVENUES OVER/(UNDER)</b>		<b>\$ 692,570</b>	<b>\$ 616,771</b>	<b>\$ 616,771</b>	<b>\$ (16,765)</b>			
<b>CASH BALANCE</b>		<b>\$ 4,389,702</b>			<b>\$ 4,590,398</b>			

















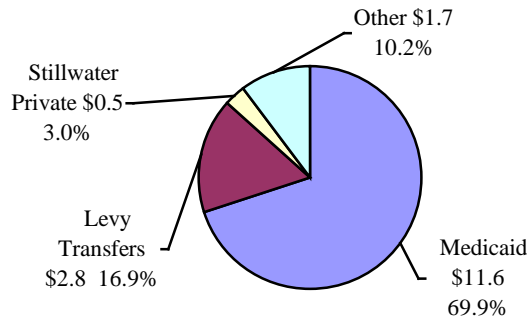


**Stillwater Center**

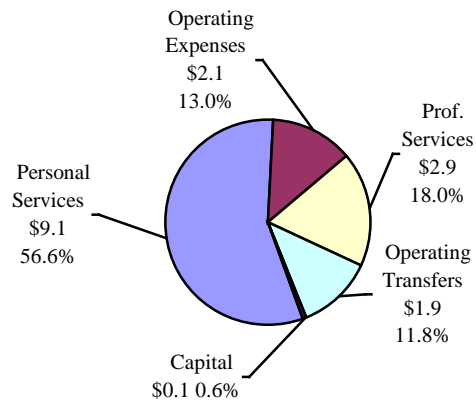
The current revenue budget for Stillwater Center was \$17.1 million, with an expense estimate of \$16.7 million. The actual figures were \$16.6 million in revenues and expenses of \$16.1 million, increasing the fund reserves by \$0.4 million during 2013. Due to the low level of fund reserves at the end of 2012, an additional Human Service Levy advance was made in the amount of \$1.6 million in 2013.

The current expense budget was \$16.7 million, while the actual expenses totaled \$16.1 million. This represents an increase from 2012 expenditures of \$0.8 million or 5.5%. The chart below reflects the labor intensive nature of the Stillwater Center with Personal Services of \$9.1 million or 56.5% of the current expenditure level.

**Stillwater Center Actual Revenues  
\$16.6 Million**



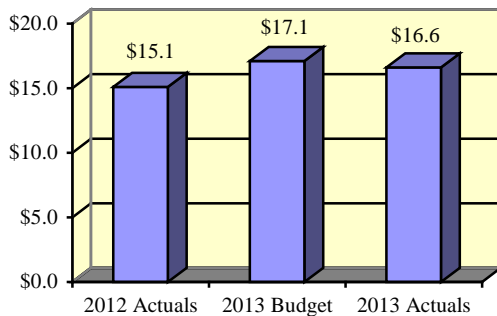
**Stillwater Center Actual Expenses  
\$16.1 Million**



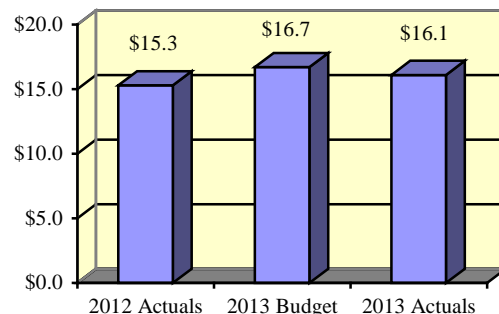
The 2013 actual revenues, as compared to 2012 actual revenues, realized an increase of \$1.5 million or 10.1% above last year.

Actual and budgeted expenditures for Stillwater are represented in the chart below. The 2013 expenses of \$16.1 million were approximately 96.8% of the budgeted \$16.7 million. When compared to 2012 expenses of \$15.3 million, this was an increase of \$0.8 million or 5.5%.

**2012 - 2013 Revenues (In Millions)**



**2012 - 2013 Expenses (In Millions)**



This fund had budgeted positions of 221.00. This was comprised of 130.00 full-time, 88.00 part-time and 3.00 seasonal positions.