

BUDGET DISCUSSION – December 17, 2025

For the five months ended November 30, 2025, the contribution from general fund for administrative expenses is 38.52% which is 3.15% under budget for the fiscal year. (page 2).

The contribution from the general fund for the program expenses is 46.21% which is 4.54% over budget (page 4). Total budget is 40.60% which is 1.07% under budget (page 9).

Administrative Expense lines that are over budget:

Salaries Overtime (Page 4) – This line is over budget due to the cost of paying workers for sitting with youth while trying to obtain placement.

Salaries Temporary (Page 4) - This line is over budget due to salaries of contract workers. These contract workers have been needed to fill in for workers due to training with PathNC and also for vacant positions and for new hires completing pre-service.

Workers Compensation (Page 4) - This line is over budget due to paying the invoice for worker's comp insurance. This is the only invoice that will be paid from this line during this fiscal year.

Professional Services Other (Page4) - This line is a little over budget due to the Security Services contract being paid out of this line. Funds will be moved from Salaries Regular to cover the overage if there is one at the end of the fiscal year.

Professional Services Board Expense (Page 4) - This line is over budget due to the salary for the Board being paid quarterly.

Adult Services Fees - Clerk of Court (Page 5) - This line is over budget due to one invoice being paid from this line during this fiscal year.

Professional Services - Child Care Admin (Page 5) - Additional funding received for Child Care Admin funds will be added to this account. The total received should be \$162,596.00.

Fuel (Page 5) - This line is over due to the increased travel to out of town placements and trainings.

Tires (Page 5) - This line is over budget due to due to tires being purchased for vehicles in July and September.

Office Supplies (Page 5) - This line is over budget due to paper and envelopes being purchased for the Agency.

Travel (Page 5) - This line is over budget due to additional out of town travel for pre-service training for new workers and out of town placements of foster children.

Postage (Page 5) - This line is over budget due to the deposit being paid for postage which will be used in the next few months.

Utilities (Page 5) - This line is over budget due to the added cost of utilities and alarm maintenance for the Lighthouse Building D.

Maintenance to Building & Grounds - This line is over budget due to a new HVAC system. The encumbrance in the cost of gas lines being put in for the HVAC unit.

Employee Training (Page 5) - This line is over budget due to the Child Support conference registration being paid and the Social Services Institute registration was paid in July.

Maintenance Expense Building C (Page 5) - This line is over budget due to the cost of repairs made to the Rutherford Center Building.

Rentals (Page 5) - This line is over budget due to the invoice for the postage machine being paid quarterly instead of monthly.

Property Insurance, Vehicle Insurance and Professional Liability Insurance (Page 5) - These lines are over budget due to one invoice being paid in July and this is all of the invoices that will be paid from this line.

Dues & Subscriptions (Page 5) - This line is over budget due to one invoice being paid from this line and it was paid in July.

Capital Outlay Data Automation (Page 5) - This line is over due to several invoices being paid that are for annual maintenance for software that have been paid from July through September.

Day Sheet Software (Page 5) - This line is over budget due to the one invoice budgeted being paid in August.

Program Expense lines that are over budget:

TANF EA (Page 6) - This line is over budget due to rental assistance being paid for several clients. This is based on client need.

Food Stamps - EBT (Page 6) - This line is over budget due to additional usage by clients of the EBT call center.

Special Assistance to Refund Payments (Page 6) - This line is over budget due to more SA refunds being returned and are forwarded to the State. This is not an expense for the County. Just a holding line that deposits are posted and the a check is cut to the State.

State Foster Care (Page 6) - This line is over budget due to the cost of State Foster Care.

Kinship Foster Care (Page 6) - This line is over budget due to additional kinship placements being paid.

IVE Foster Care (Page 7) - This line is over budget due to additional IVE Foster Care payments being paid.

Drug Screenings (Page 7) - This line is over budget due to additional drug screenings being required for CPS.

IVE Adoption Assistance (Page 7) - This line is over budget due to adoptive children being IV-E eligible than IV-B eligible. Funds will be moved from IV-B adoption funds to IV-E funds.

Adoption Assistance EAGE (Page 7) - These lines are over budget due to additional children being placed in guardianship placements and being IV-E eligible rather than IV-B eligible. Will move funds from Adoption Assistance GAPB to cover the overage.