

BUDGET DISCUSSION – November 20, 2024

For the four months ended October 31, 2024, the contribution from general fund for administrative expenses is 21.94% which is 11.39% under budget (page 2).

The contribution from the general fund for the program expenses is at 50.86% which is 17.53% over budget (page 4). Total budget is at 31.91% which is 1.42% under budget (page 9).

GL lines in italics are new lines that are over budget that were not over last month.

Administrative Expense lines that are over are over budget:

Salaries Overtime – This line is over budget due to the cost of paying workers for sitting with youth while trying to obtain placement and the cost of contract workers. We will move funds from

Salaries Temporary – This line is over budget due to the cost of paying the contract workers and temporary workers to cover for vacant positions. Funding will be moved from regular salaries to

Workers Compensation – This line is over due to one invoice being paid for the year and it was

Cafeteria Administrative Fee – This line is over budget due to more worker's participating in the

Professional Services Board – The overage in this line is due to the Social Services Board Association dues being paid in July and the Board salaries paid this month for the quarter.

Professional Service Imaging - *This line is over budget due to additional shredding of documents in order to clean out storage buildings.*

Office Supplies – This line is over due to a large purchase of copy paper and envelopes.

Travel - *This line is over budget due to out of town travel and pre-service training for workers. We should be receiving 75% reimbursement for the expenses due to pre-service training.*

Telephone - *This line is over budget due to the increase in the cost of phone charges.*

Utilities - *This line is over budget because two water/sewer bills were paid in October.*

Maintenance to Building & Grounds – This line is over budget due to the added cost to sound proof the server room and to also purchase keypad entry locks to several offices in all three buildings. Finance Director Paula Roach has moved available funds from last year's budget to this year for the maintenance items that were budgeted but not completed last year.

Employee Training – This line is over budget due to the cost of registration fees being paid in this month for the Social Services Institute.

Property Insurance, Vehicle Insurance and Professional Liability Insurance – These lines are over budget due to one invoice being paid for the year and it was paid in July. No other invoices will be paid from these lines this fiscal year.

Dues and Subscriptions – The overage in this line is due to the invoice for the dues to the Director's Association for the year being paid in July.

Capital Outlay Data Automation – This line is over budget due to several of the annual maintenance of the software that is used has been paid in July.

Day Sheet Software – This line is over budget because one invoice is paid for the year and this invoice was paid during the month of August.

Program Expense lines that are over budget:

TANF EA – This line is over budget for the year due to client need.

State Foster Care – This line is over budget due to additional children placed in foster care. We did not increase our foster care budget to the amount that was paid this year. We are increasing our efforts to obtain DSS licensed foster homes so that we can reduce the higher cost of placing

Kinship Foster Care – This line is over budget due to additional kinship foster care placements.

IVE Foster Care – This line is over due to additional children being taken into custody and out of County placements. Also, there are children that have been more placements in group homes or therapeutic homes which are higher placements.

Drug Screenings – This line is over due to an increase in required drug screenings for clients.

Medicaid Transportation – This line is over due to additional client need for Medicaid Transportation that requires assistants to ride with a client and additional no shows. The line below this is the reimbursement that we have received for the cost of the assistants. The

LINKS Special Funds – This line is over budget due to the needs of foster youth. We have purchased several items for the youth to attend college. This fund is 100% reimbursed.

IV-B Adoption Assistance – This line over due to more children being adopted and being IV-B

Adoption Assistance Vendor Payments – This line is over due to client need. This line is reimbursed in the amount of 75%.

DNA Testing – This line is over budget due to additional DNS tests being required by CPS cases and Child Support.