

BUDGET DISCUSSION – July, 2021

For the twelve months ending June 30, 2021, the contribution from the general fund for administrative expenses is 95.55%, which is 4.45% under budget. The contribution from the general fund for the program expenses is at 89.26%, which is 10.74% under budget.

The administrative expense lines that are over budget are as follows (lines in italics were not over budget in the previous month):

Retirement – This line is 2.66% over for the year. Actual retirement costs were a little more than estimated. Funds will be moved from FICA to cover the overage.

Worker's Compensation – This line is 8.86% over for the year. Funds will be moved from Health & Life Insurance to cover the overage.

Professional Services – Other – This line is 20.97% over for the year. This overage is due to an increase in the cost of the single audit from Gould Killian. The invoice was \$26,000.00 for FY 19-20 audit. Funds will be moved from Professional Services Legal to cover the overage.

Professional Services – Board – This line is 11.57% over for the fiscal year. This overage is due to the registration costs for training. Funds will be moved from Professional Service Legal to cover the overage.

Professional Services – IT Analyst – This line is 7.25% over budget for the year. We will move funds from Health Insurance & Life Insurance to cover the overage.

Adult Services Fees – Clerk of Court – This line is over by \$1, 330.00. We will move funds from Health & Life Insurance.

Professional Services – Deputy – This line is over by 9.03%. Funds will be moved from Health & Life Insurance to cover this overage.

Telephone – This line is over by 29.29%. Funds will be moved from Utilities & Maintenance to Buildings & Grounds to cover this overage.

Highway Use Tax – This line is over by 2.05%. Funds will be moved from Employee Training to cover this overage.

Software Maintenance – Funds will be moved from Capital Outlay Data Automation to cover the \$127.93 overage in this line.

Rentals – Funds will be moved from Employee Training to cover the 1.23% overage.

The program expense lines that are over budget are as follows (lines in italics were not over budget in the previous month):

State In Home – This line is over budget due to additional expense added to the program funds. We will move funds from the Administrative Section of the funding to cover the Program overage.

DV BATTERERS Program – This line is over budget due to 13 months of invoices being entered this fiscal year. The first month that was posted to this fiscal year was for the last fiscal year and was not posted correctly. We will leave the line as is so that it will be correct for next fiscal year.

Food Stamps EBT – This line is over due to an increase in FNS clients using the EBT Call Center.

FNS Work Number – This line is over due to the increased use of the Work Number employment verification service.

IVE Foster Care – This line is over budget due to increase in children in custody that are IVE eligible.

LINKS – Funds will be moved from the Administrative Section to the Program Section to cover the overage.

Links Special Funds – This line is over due to needs of youth in care. This line is 100% reimbursable from State funding.

LIEAP – This line is over by \$1,215.19. We are reviewing all LIEAP invoices paid to see where the overage has occurred. This most likely is a coding error and the invoice(s) should have been coded to CIP.