

## **BUDGET DISCUSSION – October 15, 2025**

For the three months ended September 30, 2025, the contribution from general fund for administrative expenses is 28.62% which is 3.62% over budget for the fiscal year. (page 2).

The contribution from the general fund for the program expenses is 21.73% which is 3.27% under budget (page 3). Total budget is 24.86% which is .14% 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 Legal** (Page 4) - This line is over budget due to several invoices being paid for conflict cases and TPR cases that were completed by contract attorneys.

**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 4) - This line is over budget due to one invoice being paid from this line during this fiscal year.

**Fuel** (Page 4) - This line is over budget due to the increased travel to out of town placements and trainings.

**Tires** (Page 4) - This line is over budget due to due to tires being purchased for vehicles in July and September.

**Office Supplies** (Page 4) - This line is over budget due to paper and envelopes being purchased for the Agency.

**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.

**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.

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**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.

**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 budget 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 then 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 6)** - This line is over budget due to additional IVE Foster Care payments being paid.

**IV-E Adoption Assistance (Page 7)** – This line over budget due to more children being adopted and being IV-E eligible.

**Adoption Assistance GAPE and 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.