

BUDGET DISCUSSION – January 15, 2024

For the six months ended December 31, 2024, the contribution from general fund for administrative expenses is 45.00% which is 5.00% under budget (page 2).

The contribution from the general fund for the program expenses is at 47.52% which is 2.48% under budget (page 4). Total budget is at 47.68% which is 2.32% 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; shelter overtime pay out and DSNAP overtime pay out was taken from this line. We will receive reimbursement for shelter expenses from FEMA and 50% of DSNAP expenses was received at the end of November (see page 1). We will move funds from regular salaries to cover this overage.

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 cover the overage.

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

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

***Professional Services Imaging** - This line is over budget due to additional records being imaged and shredded.*

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 two cell phone bills being paid in December.*

Postage - This line is over due to a deposit of \$10,000 being paid this month to cover future postage expenses.

Utilities - This line is over budget because two power bills were paid during the month of November.

***Maintenance Expense - Building C** - This line is over budget due to maintenance repairs on Building C.*

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:

Food Stamps - EBT - This line is over budget due to additional usage by clients of the EBT call center during DSNAP.

Special Assistance to Adults - This line is over budget due to client need for adults in rest homes.

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 children in group homes.

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 difference is the cost of the no shows.

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 eligible.

Aid to the Blind - *This line is over budget due to the annual invoice being paid in December for Rutherford County's portion of the SW for the blind salary.*