

BUDGET DISCUSSION – June 18, 2025

For the eleven months ended May 31, 2025, the contribution from general fund for administrative expenses is 91.67% which is on budget (page 2).

The contribution from the general fund for the program expenses is 91.32% which is .35% under budget (page 4). Total budget is 83.07% which is 8.60% under budget (page 10).

GL lines that are highlighted are lines that are over budget this month that were not over last month.

Administrative Expense lines that are over budget:

Salaries Overtime (Page 5) – 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 (Page 5) – 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 (Page 5) – This line is over due to one invoice being paid for the year in July.

Cafeteria Administrative Fee (Page 5) – This line is over budget due to more worker's participating in the HSA plan.

Professional Services Other (Page 5)- This line is over budget due to the invoice to the CPA firm for the single audit being paid and an increase in costs for interpreting.

IVD Filing Fees (Page 5) - This line is over due to an increase in filing fees from current FY than last FY.

Professional Services - IT Analyst (Page 5) -This line is a little over budget due to the COLA for current FY not being budgeted.

Professional Services Imaging (Page 5) - This line is over budget due to imaging and shredding Children's Services records.

Professional Services - Deputy (Page 5) - This line is a little over budget due to the COLA for current FY not being budgeted.

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 tires being purchased for two vehicles this month.

Office Supplies (Page 5) - This line is a little over budget due to a large order of paper and envelopes purchased.

Travel (Page 5) - This line is over budget due a Duke Energy invoice in the amount of \$2,514.48 being coded to the wrong account. Finance will move this invoice and it will be changed on next month's report.

Postage (Page 6) - This line is over due to a deposit of \$10,000 being paid this month to cover future postage expenses.

Utilities (Page 6) - This line is over budget due to increase in the cost of utilities.

Maintenance Expense - Building C (Page 6) - This line is over budget due to maintenance repairs on Building C.

Rentals - This line is over budget due to all invoices for the FY being paid. No further charges will be entered to this account.

Property Insurance, Vehicle Insurance and Professional Liability Insurance (Page 6) – These lines are over budget due to one invoice being paid for the year in July. No other invoices will be paid from these lines this fiscal year.

Attorney Software & Dues (Page 6) - This line is over budget due to the attorney's bar dues being paid.

Day Sheet Software (Page 6) – This line is over budget because one invoice is paid for the year during the month of August.

Capital Outlay - HVAC Plan (Page 6) This line is over budget due to the PO being entered for a 20-ton unit that will be installed.

Program Expense lines that are over budget:

Food Stamps - EBT (Page 7) - This line is over budget due to additional usage by clients of the EBT call center during DSNAP.

Special Assistance to Adults (Page 7) - This line is over budget due to client need for adults in rest homes.

Drug Screenings (Page 7) – This line is over due to an increase in required drug screenings for clients.

Medicaid Transportation (Page 8) – 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 now shows.

LINKS Special Funds (Page 8) – 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 (Page 8) – This line over budget due to more children being adopted and being IV-B eligible.

IV-E Adoption Assistance (Page 8) – This line over budget due to more children being adopted and being IV-E eligible.

Adoption Assistance Vendor Payment (Page 8) - This line is over budget due to client need. The vendor payments are 75% reimbursed.

Unclaimed Bodies (Page 9) - This line over budget due to paying for the cost of cremation for seventeen unclaimed bodies this fiscal year.

Disaster Emergency Rental Funds (Page 9) - This line is over budget due to client need. An additional funding authorization was received in the amount of \$50,000.00 on 02/25/25, \$23,000.00 received 03/27/25 and \$12,783.51 was received on 04/24/25 which has not been added to the amended budget amount.

Aid to the Blind (Page 9) - This line is over budget due to the annual invoice being paid in December for Rutherford County's portion of the SW to the blind salary.