

BUDGET DISCUSSION – April 15, 2026

For the nine months ended March 31, 2026, the contribution from general fund for administrative expenses is 58.21% which is 16.79% under budget for the fiscal year. (page 2).

The contribution from the general fund for the program expenses is 86.19% which is 11.19% over budget (page 4). Total budget is 68.52% which is 6.48% under budget (page 9).

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.

Salaries Temporary (Page 5) - 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 5) - 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.

Cafeteria Administrative Fee (Page 5) - This line is over budget due to additional employees electing to participate in the HSA program.

Professional Services Legal (Page 5) - This line is over budget due to contract CPS attorney being paid for conflict cases and TPR paperwork.

Professional Services Other (Page 5) - This line is a little over budget due to the Security Services contract being paid out of this line. Funds will be moved from Salaries Regular to cover the overage if there is one at the end of the fiscal year.

Professional Services Imaging (Page 5) - This line is over budget due to additional imaging and shredding of documents for CPS and APS.

Adult Services Fees - Clerk of Court (Page 5) - This line is over budget due to one invoice being paid from this line during this fiscal year.

Tires (Page 5) - This line is over budget due to additional tires needed for County vehicles.

Office Supplies (Page 5) - This line is over budget due to paper and envelopes being purchased for the Agency. Funds will be transferred from another expense line to cover the overage. There is one invoice that was coded incorrectly that will be reclassified to another account in the amount of \$2,500.00 that will reduce the amount paid from this line.

Travel (Page 5) - This line is over budget due to additional out of town travel for pre-service training for new workers and out of town placements of foster children. Funds will be transferred from another expense line to cover the overage.

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.

Utilities (Page 5) - This line is over budget due to the added cost of utilities and alarm maintenance for the Lighthouse Building D.

Highway Use Tax (Page 5) - This line is over budget due to the three new vehicles that were purchased this fiscal year.

Maintenance Expense Building C (Page 6) - 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 6) - 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.

Attorney Software & Dues (Page 6) - The attorney's annual bar dues were paid this month making the line over budget for the period.

Capital Outlay Data Automation (Page 6) - This line is over due to several invoices being paid that are for annual maintenance for software that have been paid from July through September. Also, during this month the invoice for Traverse Connect was paid. This will allow workers to share documents and information securely from clients and providers for the case file.

Day Sheet Software (Page 6) - This line is over budget due to the one invoice budgeted being paid in August.

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.

Special Assistance to Adults (Page 7) - This line is over budget due to client need. This is SA Medicaid for the elderly that are residents in Rest Homes or Assisted Living Facilities.

Special Assistance to Refund Payments (Page 7) - 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 7) - This line is over budget due to the cost of State Foster Care.

Kinship Foster Care (Page 7) - This line is over budget due to additional kinship placements being paid.

IVE Foster Care (Page 7) - This line is over budget due to additional IVE Foster Care payments being paid.

Drug Screenings (Page 7) - This line is over budget due to additional drug screenings being required for CPS.

IVE Adoption Assistance (Page 8) - This line is over budget due to adoptive children being IV-E eligible than IV-B eligible. Funds will be moved from IV-B adoption funds to IV-E funds.

Adoption Assistance EAGE (Page 8) - 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.

LIEAP (Page 8) - This line is over budget based on client need. This line is 100% reimbursable.

Aid to the Blind (Page 9) - This line is over budget because one draft is made for the County cost of the SW to the blind contract for the year.