

BUDGET DISCUSSION – March 20, 2024

For the eight months ended February 20, 2024, the contribution from general fund for administrative expenses is 47.27%, which is 19.40% under budget (page 2).

The contribution from the general fund for the program expenses is at 84.35%, which is 17.68% over budget (page 4). Total budget is at 60.65%, which is 6.02% under budget (page 9).

GL lines in italics are new lines that are over budget that were not over last month.

The administrative expense lines that are over are over budget are as follows:

Salaries Overtime – This line is over budget due to the cost of paying workers for sitting with youth while trying to obtain placement.

Salaries Temporary – This line is over budget due to the cost of paying the contract workers and temporary workers to cover for vacant positions.

Cafeteria Administrative Fee – This line is over due to additional employees opting to sign up for the flexible spending plan. This is the fee charged for maintaining the flexible spending accounts.

Professional Services Board – The overage in this line is due to the Social Services Board being paid quarterly.

Professional Services Imaging – This line is over budget due to additional shredding that has been completed.

Professional Services – Child Care Admin – This line is over budget due to cost of the contract salaries being a little higher this month. This is 100% reimbursed.

Fuel – This line is over due to the increased cost in fuel and additional travel for out of county trainings for employees.

Tires – This line is over budget due to the purchase of three sets of tires being purchased for the agency vehicles.

Office Supplies – This line is over budget due to a purchase of envelopes and copy paper to be used in all departments of the agency.

Computer Supplies – This line is over due to the purchase of a new camera and microphone for Conference Room A to be used for Board Meetings that was not budgeted.

Travel – This line is over due to hotel costs and travel out of the county for trainings for workers.

Postage – This line is over due to a payment made for postage refill to the postage machine and used as needed.

Utilities – This line is over budget due to the increase in utility costs this past month.

Software Maintenance – This line is over due to maintenance invoices being paid during July that are paid one time per year.

Rentals – This line is over budget due to the billing being paid quarterly instead of monthly.

Property Insurance, Vehicle Insurance and Professional Liability Insurance – This line is over budget due to a significant increase in our insurance costs. I verified this with Ms. Paula Roach, County Finance Director, and she said that the amounts were correct. She stated that we move funding from Workers Compensation and funding would be rolled forward from last years' general fund. A budget amendment will be completed and presented.

Dues and Subscriptions – The overage in this line is due to one invoice for the year being paid in July.

Attorney Software & Dues – *This line is a little over budget due to the attorney's annual dues being paid in February.*

Set up Costs – Medicaid Expansion - This line is over due to all the PO encumbrances not being closed out when the invoice was paid. I will verify with Finance the invoices paid and have them close out the PO encumbrances.

Day Sheet Software – The overage in this line is due to one invoice for the year being paid in July.

Medicaid Transportation Software – This line is a little over budget due to an increase in the software costs.

The program expense lines that are over budget are as follows:

State In Home – This line is a little over budget due to two invoices being posted in February.

State Foster Care – This line is over due to more children being eligible for State funding instead of IV-E and additional children taken into custody.

IVE Foster Care – This line is over due to additional children being taken into custody.

Drug Screenings – This line is over due to an increase in required drug screenings.

Medicaid Transportation – This line is over due to increase in transportation being required.

These costs are 100% reimbursable.

IV-E Adoption Assistance – This line is over due to more children being IV-E eligible than State (IV-B) for Adoption Assistance.

Adoption Assistance Vendor Payments – The overage in this line is due to requests for assistance for children that have been adopted. These costs are 100% reimbursable.

Adoption Assistance AGAE – This line is over due to an increase in children being eligible for Adoption Assistance.

LIHWAP – This line is over due to an automatic payment for LIHWAP being paid to all clients. Additional funding has been received and will be added by a budget amendment.

Title III – This line is a little over budget due to the additional need for in home aide services for clients. This program is 100% reimbursed.

Unclaimed Bodies – This line is over due to the need of additional cremations being required.

Aid to the Blind – This line is over budget due to one invoice being paid from this line and it was paid in November.

DNA Testing – This line is over due to increase of court required DNA testing for paternity testing.