

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2023-24**

Department: CHILD SUPPORT  
SERVICES (03700)  
Function: Public Protection  
Activity: Judicial  
Fund: General

	<u>ACTUAL 2021-22</u>	<u>BOARD APPROVED 2022-23</u>	<u>DEPARTMENT REQUEST 2023-24</u>	<u>CAO RECOMMENDED 2023-24</u>
<b><u>ESTIMATED REVENUES:</u></b>				
REVENUE FROM USE OF				
640101 Interest on Cash	2,209	2,600	2,600	2,600
<b>TOTAL REVENUE FROM USE OF</b>	<b>2,209</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>
INTERGOVERNMENTAL REVENUE				
654000 State - Other	1,278,585	1,532,571	1,590,638	1,590,638
657000 Federal - Other	2,027,783	2,974,992	3,087,709	3,087,709
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>3,306,368</b>	<b>4,507,563</b>	<b>4,678,347</b>	<b>4,678,347</b>
CHARGES FOR CURRENT SERVICES				
662800 Interfund Revenue	88,244	0	0	0
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>88,244</b>	<b>0</b>	<b>0</b>	<b>0</b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	730	0	0	0
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>730</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers In	49,137	116,287	116,287	116,287
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>49,137</b>	<b>116,287</b>	<b>116,287</b>	<b>116,287</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>3,446,687</u></b>	<b><u>4,626,450</u></b>	<b><u>4,797,234</u></b>	<b><u>4,797,234</u></b>

**EXPENDITURES:**

SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,737,242	2,078,930	2,160,943	2,160,943
710103 Extra Help	10,386	100,000	35,000	35,000
710105 Overtime	22	15,000	15,000	15,000

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<b>SALARIES &amp; EMPLOYEE BENEFITS (continued)</b>				
710107 Premium Pay	6,717	7,000	10,000	10,000
710200 Retirement	665,536	856,688	840,643	840,643
710300 Health Insurance	303,380	407,286	517,269	517,269
710400 Workers' Compensation Insurance	22,560	27,478	16,040	16,040
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,745,842</b>	<b>3,492,382</b>	<b>3,594,895</b>	<b>3,594,895</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	15,624	30,000	46,000	46,000
720500 Household Expense	22,044	40,000	40,000	40,000
720600 Insurance	60,374	55,456	3,482	3,482
720601 General Insurance	0	1,000	1,000	1,000
720800 Maintenance - Equipment	5,281	10,000	10,000	10,000
720900 Maintenance - Structures & Grounds	634	15,000	20,000	20,000
721100 Memberships	3,073	4,000	4,000	4,000
721300 Office Expense	43,359	74,700	100,000	100,000
721400 Professional & Specialized Services	32,402	75,000	75,000	75,000
721500 Publications & Legal Notices	113	700	700	700
721600 Rents & Leases - Equipment	2	0	0	0
722000 Transportation & Travel	14,034	15,000	35,000	35,000
722100 Utilities	25,543	35,000	45,000	45,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>222,484</b>	<b>355,856</b>	<b>380,182</b>	<b>380,182</b>
<b>OTHER CHARGES</b>				
730330 Rents & Leases - Equipment	13,016	37,500	40,000	40,000
740301 Equipment > \$5,000	0	20,000	5,000	5,000
<b>TOTAL OTHER CHARGES</b>	<b>13,016</b>	<b>57,500</b>	<b>45,000</b>	<b>45,000</b>
<b>FIXED ASSETS</b>				
740300 Equipment/Furniture	0	0	8,559	8,559
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>8,559</b>	<b>8,559</b>

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	<u>ACTUAL 2021-22</u>	<u>BOARD APPROVED 2022-23</u>	<u>DEPARTMENT REQUEST 2023-24</u>	<u>CAO RECOMMENDED 2023-24</u>
INTRAFUND EXPENSES				
770100 Intrafund Transfer	377,101	604,425	588,899	588,899
<b>TOTAL INTRAFUND EXPENSES</b>	<b>377,101</b>	<b>604,425</b>	<b>588,899</b>	<b>588,899</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>3,358,443</u></b>	<b><u>4,510,163</u></b>	<b><u>4,617,535</u></b>	<b><u>4,617,535</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>(88,244)</u></b>	<b><u>(116,287)</u></b>	<b><u>(179,699)</u></b>	<b><u>(179,699)</u></b>

## CHILD SUPPORT SERVICES

### COMMENTS

The function of this Department is to locate and obtain financial support from parents to support their children. This Department is also charged with the responsibility of initiating steps to enforce court orders regarding child support for civil cases and the establishment of paternity. The Program also reduces welfare grants to CalWorks cases by requiring non-custodial parents to contribute to the support of their children.

In 2023-24, the Department will remain 100% sub-vented with a combination of State and Federal funding, with no impact on the General Fund.

### WORKLOAD

The State requires that the following three categories be reported based on a calculation at the end of the Federal Fiscal Year:

	<b>Currently Receiving <u>Assistance</u></b>	<b>Formerly Received <u>Assistance</u></b>	<b>Never Received <u>Assistance</u></b>	<b><u>Total</u></b>
October 2022	1,592	3,729	1,122	6,443
November 2022	1,604	3,717	1,124	6,445
December 2022	1,613	3,704	1,128	6,445

**Note:** If a client is currently receiving Public Assistance (CalWORKs), or has formerly received Assistance, the incentives received for these cases are higher than for a client who has never received Assistance.

### ESTIMATED REVENUES

- 654000**      **State – Other** (\$1,590,638) is recommended based on the projected state portion of the Child Support Funding Allocation.
- 657000**      **Federal-Other** (\$3,087,709) is recommended based on the projected federal portion of the Child Support Funding Allocation.
- 680200**      **Operating Transfer In** (\$116,287) is recommended based on the available funds from the Reserve Child Support Fund (5591) and request for Mid-Year reallocation from the State Department of Child Support Services. Salary savings anticipated.

## CHILD SUPPORT SERVICES

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$2,160,943) are recommended increased \$82,013 based on cost of recommended staff. Salary savings are expected due to vacant positions.
- 710103**      **Extra Help** (\$35,000) is recommended decrease \$65,000 for extra-help staff which is fully funded for extra projects.
- 710105**      **Overtime** (\$15,000) is recommended increased \$0.
- 710107**      **Premium Pay** (\$10,000) is recommended increased \$3,000.
- 710200**      **Retirement** (\$840,643) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$517,269) is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$16,040) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

### SERVICES & SUPPLIES

- 720300**      **Communications** (\$46,000) is recommended increased by \$16,000. The budgeted amount for this account is based on current and estimated costs for the department's telephone services.
- 720500**      **Household Expense** (\$40,000) is recommended increased \$0 for janitorial services and supplies for the building provided through a contracted service provider. This amount also includes refuse disposal costs.
- 720600**      **Insurance** (\$3,482) is the Department's contribution to the County's Self-Insured Liability Program.
- 720601**      **General Insurance** (\$1,000) is recommended unchanged for the Department's contribution to the County's Property Insurance Program.
- 720800**      **Maintenance - Equipment** (\$10,000) is recommended increased based on current, actual costs for maintenance of office and computer equipment, and vehicles.

**CHILD SUPPORT SERVICES**

**SERVICES & SUPPLIES (continued)**

**720900**      **Maintenance - Structures and Grounds** (\$20,000) is recommended increased \$5,000 as costs for Building and Grounds Maintenance labor are now accounted for under Intrafund Expense (770100) as per direction received from the Auditor’s Office. This account funds the supplies needed for the maintenance of the Child Support building.

**721100**      **Memberships** (\$4,000) is recommended increased as costs for the Child Support Director’s Association (CSDA) dues (\$3,537); this account also funds California Attorney Dues (\$463), which have increased.

**721300**      **Office Expense** (\$100,000) is recommended increased \$24,300 based on current and projected expenses for printed forms, general office equipment, copy supplies, State-directed customer service activities, and mailing costs.

**721400**      **Professional & Specialized Services** (\$75,000) is recommended based on necessary program system support of Service of Process costs; IT support costs are now accounted for under Intrafund Expense (770100) per direction received from the Auditor-Controller’s office expenses are as follows:

Paternity Declarations	\$0
Service of Process	\$60,000
ADT Security/Credit Reporting/Employee Insight/Other	\$15,000

**721500**      **Publications & Legal Notices** (\$700) is recommended for publications and legal notices to the publications meant for the public.

**722000**      **Transportation & Travel** (\$35,000) is recommended increased \$20,000 for attendance at meetings, training sessions, and conferences.

**722100**      **Utilities** (\$45,000) is recommended unchanged based on current and projected expenditures for gas, electricity, and water utility costs for the Child Support building.

**OTHER CHARGES**

**730330**      **Rents & Leases – Equipment** (\$40,000) is recommended increased \$2,500 based on actual costs to fund the copier lease contract, including lease of three copiers and increased costs for printing.

## CHILD SUPPORT SERVICES

### OTHER CHARGES (continued)

**740301**      Equipment > \$5,000 (\$8,559) is recommended for the purchase of equipment that is greater than the cost of \$5,000.

### INTRAFUND EXPENSES

**770000**      Intrafund Expenses (\$588,899) is recommended decreased \$15,526 for IT support services (\$443,807), Retiree Health Insurance (\$102,000), and Building and Grounds Maintenance (\$57,490). This account also funds services provided by Central Services (30,000). This account also funds the MOU with Human Resources (\$55,000). Miscellaneous expenses for 311 Customer Service Center assistance (\$2,500).

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2023-24**

Department: **CHILD SUPPORT SERVICES (03700)**  
Function: **Public Protection**  
Activity: **Judicial**  
Fund: **General**

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23 Authorized Positions</u>		<u>2023-24 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3205	Administrative Analyst I or							
3206	Administrative Analyst II	1.0	-	1.0		-	-	
3610	Administrative Assistant	1.0	-	1.0		-	-	
3693	Child Support Assistant I or							
3694	Child Support Assistant II	7.0	4.0	7.0	4.0	-	-	
3695	Child Support Assistant III	3.0	-	3.0		-	-	
3369	Child Support Program Manager	2.0	-	2.0		-	-	
3344	Child Support Specialist I or							
3345	Child Support Specialist II	14.0	1.0	15.0		1.0	(1.0)	A
3339	Child Support Specialist III	4.0	1.0	4.0	1.0	-	-	
3170	Deputy Director of Child Support Svcs	1.0	-	1.0		-	-	
3224	Deputy District Attorney I or							
3225	Deputy District Attorney II or							
3226	Deputy District Attorney III or							
3322	Senior Deputy District Attorney	1.0	-	1.0	-	-	-	
2119	Director of Child Support Services	1.0	-	1.0	-	-	-	
3533	Office Assistant I or							
3534	Office Assistant II	-	4.0	-	4.0	-	-	
4640	Child Support Services Program Coordinator	1.0	-	1.0	-	-	-	
3171	Child Support Supervisor	1.0	-	3.0	-	2.0	-	B
<b>TOTAL</b>		<b>37.0</b>	<b>10.0</b>	<b>40.0</b>	<b>9.0</b>	<b>3.0</b>	<b>(1.0)</b>	

**NOTES:**

- A** Reflects the request of the department to fund one (1) FTE Child Support Specialist I/II due to the increased need
- B** Reflects the request of the department to add two (2) FTE Child Support Supervisor due to the need of the department