

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2016-17**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2014-15</u>	<u>BOARD APPROVED EXPENDITURES 2015-16</u>	<u>DEPARTMENT REQUEST 2016-17</u>	<u>CAO RECOMMENDED 2016-17</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,501,652	1,607,324	1,758,879	1,758,879
710103 Extra Help	61,197	80,891	51,000	51,000
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	4,920	5,100	5,100	5,100
710200 Retirement	454,813	510,584	582,662	582,662
710300 Health Insurance	238,451	262,254	277,406	277,406
710400 Workers' Compensation Insurance	9,824	12,985	26,554	26,554
TOTAL SALARIES & EMPLOYEE BENEFITS	2,270,856	2,484,138	2,706,601	2,706,601
SERVICES & SUPPLIES				
720300 Communications	18,500	25,000	10,000	10,000
720500 Household Expense	18,572	18,975	18,425	18,425
720600 Insurance	6,683	7,787	24,317	24,317
720601 General Insurance	712	556	712	712
720605 Employer Share Retiree Insurance	66,914	70,200	0	0
720800 Maintenance - Equipment	1,103	9,400	5,000	5,000
720900 Maintenance - Structures & Grounds	21,868	11,000	5,246	5,246
721100 Memberships	10,315	9,425	3,470	3,470
721300 Office Expense	41,980	40,000	38,840	38,840
721400 Professional & Specialized Services	72,117	178,406	60,000	60,000
721600 Rents & Leases - Equipment	10,017	10,000	11,000	11,000
721900 Special Departmental Expense	17,682	17,253	18,446	18,446
722000 Transportation & Travel	12,652	15,000	10,000	10,000
722100 Utilities	29,635	35,000	35,000	35,000
TOTAL SERVICES & SUPPLIES	328,750	448,002	240,456	240,456
OTHER CHARGES				
730302 Retire - Capital Lease	60,313	66,697	73,756	73,756
730502 Interest - Capital Lease	21,814	15,431	8,371	8,371
TOTAL OTHER CHARGES	82,127	82,127	82,127	82,127

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FIXED ASSETS				
740300 Equipment/Furniture	26,640	0	100,000	100,000
TOTAL FIXED ASSETS	26,640	0	100,000	100,000
770000 Intrafund Expenses	31,157	38,000	254,753	254,753
TOTAL INTRAFUND EXPENSES	31,157	38,000	254,753	254,753
TOTAL - CHILD SUPPORT SERVICES	2,739,530	3,052,267	3,383,937	3,383,937

CHILD SUPPORT SERVICES

COMMENTS

The function of this Department is to locate and obtain financial support from parents who fail 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 2016-17, the Department will remain 100% sub-vented with a combination of State and Federal funding, with no impact on the General Fund. This continues to become more challenging each year as the State and Federal allocations have been held flat for several years. The Department continues to hold several positions vacant and makes ongoing efforts to reduce operational costs.

WORKLOAD

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

	Currently Receiving <u>Assistance</u>	Formerly Received <u>Assistance</u>	Never Received <u>Assistance</u>	<u>Total</u>
October 2014	2071	2786	1137	5994
October 2015	2042	3060	1091	6193
December 2015	2067	3084	1104	6255

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.

REVENUE

The Department receives a closed-end allocation, which is determined by the State of California. This allocation is a combination of State (A) and Federal (B) revenues as detailed below. In addition, the Department accrues interest on all incoming State and Federal revenues that are deposited in fund accounts and can use that as a funding source (C). If Departmental expenditures exceed the combination of State, Federal and Interest revenues, reserve funds from the Child Support Excess Incentive Fund (5591) can be used as a local match to claim Additional Federal Revenue (D) to offset up to 66% of the monies used from the Fund for the revenue shortfall. As a last resort, the Excess Incentive Fund (E) can be used to make up any remaining difference. The following is a recap:

CHILD SUPPORT SERVICES

REVENUE (continued)

	Actual <u>2014-15</u>	Estimated <u>2015-16</u>	Projected <u>2016-17</u>
(A) State - Child Support Administration	\$ 916,093	\$1,003,759	\$1,082,004
(B) Federal - Child Support Administration	1,778,299	2,064,359	2,291,498
(C) Interest Revenue from Fund Accounts	0	3,507	4,000
(D) Additional Federal Revenue	132,082	0	0
(E) Excess Incentive Fund (5591)	469	0	92,345
Intrafund Revenue (DSS Space Lease)	<u>16,724</u>	<u>14,064</u>	<u>16,408</u>
	\$2,843,667	\$3,085,689	\$3,486,255

Note: The Department offsets its share of the Countywide Cost Allocation Plan. The actual amount for fiscal year 2016-17 is to be determined and is estimated at the prior year level of \$102,318.

STAFFING

<u>Permanent</u>	2015-16 Authorized		2016-17 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Accounting Technician I/II	0	2	0	2
Administrative Assistant	1	0	1	0
Child Support Assistant I/II	7	4	7	4
Child Support Assistant III	3	0	3	0
Child Support Special Programs Coordinator	0	0	0	0
Child Support Program Manager	2*	0	2*	0
Child Support Specialist I/II	13	2	13	2
Child Support Specialist III	4	1	4	1
Child Support Supervisor	1	0	1	0
Deputy Director of Child Support Services	0	1	1	0
Deputy District Attorney I/II/III/Senior	1.5	0.5	1	1
Director of Child Support Services	1	0	1	0
District Attorney Criminal Investigator	0	1**	0	1**
Office Assistant I/II	0	6	0	6
Personnel Technician I/II or Office Assistant I/II	0	0.5	0	0.5
Program Secretary	0	1	0	1
Staff Services Analyst I (General)	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
Total Permanent	33.5	20	34	19.5

CHILD SUPPORT SERVICES

STAFFING (continued)

*The Department underfilled both Program Manager positions with 1 Staff Services Analyst and 1 Supervising Child Support Specialist.

**The District Attorney Criminal Investigator position was provided by the District Attorney's Office, but was funded in the Child Support Services budget. For fiscal year 2016-17, this position will not be filled or funded.

SALARIES & EMPLOYEE BENEFITS

710102 **Permanent Salaries** (\$1,758,879) are recommended increased \$151,555 based on cost of recommended staff.

710103 **Extra Help** (\$51,000) is recommended reduced \$29,891 for extra-help staff which is fully funded for extra projects. In 2016-17, Extra Help will work on special reports to improve performance in specific areas and court representation.

710105 **Overtime** (\$5,000) is recommended unchanged.

710107 **Premium Pay** (\$5,100) is recommended unchanged for the cost of bilingual pay.

710200 **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 **Health Insurance** is based on the employer's share of health insurance premiums.

710400 **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

720300 **Communications** (\$10,000) is recommended reduced \$15,000 based on direction from the Auditor-Controller's office to account for WAN charges under Intrafund Expense (770100). The budgeted amount for this account is based on current and estimated costs for the department's telephone services.

720500 **Household Expense** (\$18,425) is recommended reduced \$550 for janitorial services and supplies for the building provided through a contracted service provider. This amount also includes refuse disposal costs.

720600 **Insurance** is the Department's contribution to the County's Self-Insured Liability Program.

CHILD SUPPORT SERVICES

SERVICES & SUPPLIES (continued)

- 720601** **General Insurance** (\$712) is recommended increased \$156 for the Department’s contribution to the County’s Property Insurance Program.

- 720605** **Employer Share of Retiree Insurance** (\$0) is now accounted for under Intrafund Expense (770100) as per direction received from the Auditor-Controller’s office.

- 720800** **Maintenance - Equipment** (\$5,000) is recommended reduced \$4,400 based on current actual costs for maintenance of office and computer equipment, and vehicles.

- 720900** **Maintenance - Structures and Grounds** (\$5,246) is recommended reduced \$5,754 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** (\$3,470) is recommended reduced \$5,955 due to a reduction in Child Support Director’s Association (CSDA) dues (\$2,500); this account also funds California Attorney Dues (\$970).

- 721300** **Office Expense** (\$38,840) is recommended reduced \$1,160 based on current and projected expenses for printed forms, general office and copy supplies, State-directed customer service activities, and mailing costs.

- 721400** **Professional & Specialized Services** (\$60,000) is recommended reduced \$118,406 based on necessary program system support and a reduction 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. Projected expenses are as follows:

Genetic Testing/Paternity Declarations	\$ 15,000
Service of Process	30,000
ADT Security/Credit Reporting/Employee Insight/Other	15,000

- 721600** **Rents & Leases - Equipment** (\$11,000) is recommended increased \$1,000 based on actual costs to fund the copier lease contract, including lease of three copiers.

- 721900** **Special Departmental Expense** (\$18,446) is recommended increased \$1,193 based on an increase in the property taxes for the facility.

CHILD SUPPORT SERVICES

SERVICES & SUPPLIES (continued)

- 722000** **Transportation & Travel** (\$10,000) is recommended reduced \$5,000 for attendance at meetings, training sessions, and conferences.
- 722100** **Utilities** (\$35,000) is recommended unchanged based on current and projected expenditures for gas, electricity and water utility costs for the Child Support building.

OTHER CHARGES

- 730302** **Retire- Capital Lease** (\$73,756) is recommended increased \$7,059.
- 730502** **Interest- Capital Lease** (\$8,371) is recommended reduced \$7,060.

FIXED ASSETS

- 740300** **Equipment/Furniture** (\$100,000) is recommended to replace server equipment that is at “end of life” and no longer vendor-supported.

INTRAFUND EXPENSES

- 770000** **Intrafund Expenses** (\$254,753) is recommended increased \$216,753 due to a reclassification of expenses – IT support services (\$168,553), Retiree Health Insurance (\$70,200), and Building and Grounds Maintenance (\$5,000) from Services and Supplies as per a request from the Auditor-Controller’s Office. This account also funds services provided by Central Services (\$11,000).