

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

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

	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>DEPARTMENT REQUEST 2024-25</u>	<u>CAO RECOMMENDED 2024-25</u>
<u>ESTIMATED REVENUES:</u>				
REVENUE FROM USE OF				
640101 Interest on Cash	9,981	2,600	2,600	2,600
TOTAL REVENUE FROM USE OF	9,981	2,600	2,600	2,600
INTERGOVERNMENTAL REVENUE				
654000 State - Other	1,499,471	1,590,638	1,590,638	1,590,638
657000 Federal - Other	2,405,888	3,087,709	3,087,709	3,087,709
TOTAL INTERGOVERNMENTAL REVENUE	3,905,358	4,678,347	4,678,347	4,678,347
CHARGES FOR CURRENT SERVICES				
662800 Interfund Revenue	127,832	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	127,832	0	0	0
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	1,217	0	68,864	68,864
TOTAL MISCELLANEOUS REVENUES	1,217	0	68,864	68,864
OTHER FINANCING SOURCES				
680200 Operating Transfers In	0	116,287	144,871	144,871
TOTAL OTHER FINANCING SOURCES	0	116,287	144,871	144,871
<u>TOTAL ESTIMATED REVENUES</u>	<u>4,044,389</u>	<u>4,797,234</u>	<u>4,894,682</u>	<u>4,894,682</u>

EXPENDITURES:

SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,873,532	2,078,930	2,148,107	2,148,107
710103 Extra Help	27,436	100,000	35,000	35,000
710105 Overtime	1,585	15,000	15,000	15,000

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	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>DEPARTMENT REQUEST 2024-25</u>	<u>CAO RECOMMENDED 2024-25</u>
SALARIES & EMPLOYEE BENEFITS (continued)				
710107 Premium Pay	11,765	7,000	10,000	10,000
710200 Retirement	753,241	856,688	921,385	921,385
710300 Health Insurance	322,627	407,286	471,727	471,727
710400 Workers' Compensation Insurance	27,478	27,478	17,216	17,216
TOTAL SALARIES & EMPLOYEE BENEFITS	3,017,664	3,492,382	3,618,435	3,618,435
SERVICES & SUPPLIES				
720300 Communications	16,095	30,000	44,852	44,852
720500 Household Expense	24,013	40,000	40,000	40,000
720600 Insurance	55,456	55,456	56,000	56,000
720601 General Insurance	0	1,000	4,032	4,032
720800 Maintenance - Equipment	2,394	10,000	15,000	15,000
720900 Maintenance - Structures & Grounds	54,280	15,000	18,000	18,000
721100 Memberships	3,856	4,000	4,400	4,400
721300 Office Expense	59,244	74,700	70,000	70,000
721400 Professional & Specialized Services	50,820	75,000	75,000	75,000
721500 Publications & Legal Notices	531	700	700	700
721600 Rents & Leases - Equipment	4,795	0	0	0
722000 Transportation & Travel	33,269	15,000	30,000	30,000
722100 Utilities	30,587	35,000	40,000	40,000
TOTAL SERVICES & SUPPLIES	335,339	355,856	397,984	397,984
OTHER CHARGES				
730330 Rents & Leases - Equipment	14,063	37,500	37,500	37,500
740301 Equipment > \$5,000	0	20,000	24,351	24,351
TOTAL OTHER CHARGES	14,063	57,500	61,851	61,851
INTRAFUND EXPENSES				
770100 Intrafund Transfer	549,490	604,425	671,541	671,541
TOTAL INTRAFUND EXPENSES	549,490	604,425	671,541	671,541
<u>TOTAL EXPENDITURES</u>	<u>3,916,557</u>	<u>4,510,163</u>	<u>4,749,811</u>	<u>4,749,811</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>(127,832)</u>	<u>(287,071)</u>	<u>(144,871)</u>	<u>(144,871)</u>

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 2024-25, 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:

	<u>Currently Receiving Assistance</u>	<u>Formerly Received Assistance</u>	<u>Never Received Assistance</u>	<u>Total</u>
October 2023	1520	3686	1109	6315
November 2023	1506	3684	1104	6294
December 2023	1483	3532	1089	6104

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. Caseload declining due to AB1686 the closure of all foster care cases where the parent makes less than \$100,000 per year.

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** (\$144,871) 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** (\$2,148,107) are recommended increased \$69,177 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 unchanged.
- 710107** **Premium Pay** (\$10,000) is recommended increased \$3,000.
- 710200** **Retirement** (\$921,385) is recommended increased by \$64,697 reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$471,727) is recommended increase by \$64,441 and is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$17,216) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$44,852) is recommended increased by \$14,852. 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 unchanged for janitorial services and supplies for the building provided through a contracted service provider. This amount also includes refuse disposal costs.
- 720600** **Insurance** (\$56,000) is the Department's contribution to the County's Self-Insured Liability Program.
- 720601** **General Insurance** (\$4,032) is recommended for the Department's contribution to the County's Property Insurance Program.
- 720800** **Maintenance - Equipment** (\$15,000) is recommended increase \$5,000 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** (\$18,000) is recommended increased \$3,000 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** (\$4,400) is recommended increased \$400 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** (\$70,000) is recommended decreased \$4,700 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
Bulldog 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** (\$30,000) is recommended increased \$15,000 for attendance at meetings, training sessions, and conferences.

722100 **Utilities** (\$40,000) is recommended increased \$5,000 based on current and projected expenditures for gas, electricity, and water utility costs for the Child Support building.

OTHER CHARGES

730330 **Rents & Leases – Equipment** (\$37,500) is recommended in unchanged 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 (\$24,351) is recommended for the purchase of equipment that is greater than the cost of \$5,000.

INTRAFUND EXPENSES

770000 Intrafund Expenses (\$671,541) is recommended increase \$67,116 for IT support services (\$424,551), 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 2024-25**

Department: **CHILD SUPPORT SERVICES (03700)**
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2023-24 Authorized Positions</u>		<u>2024-25 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	15.0	-	15.0	-	-	-	
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	-	-	-	
4640	Child Support Services Program Coordinator	1.0	-	1.0	-	-	-	
3171	Child Support Supervisor	3.0	-	3.0	-	-	-	
TOTAL		40.0	5.0	40.0	5.0	-	-	

NOTES: