

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2017-18**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2015-16</u>	<u>BOARD APPROVED EXPENDITURES 2016-17</u>	<u>DEPARTMENT REQUEST 2017-18</u>	<u>CAO RECOMMENDED 2017-18</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,467,306	1,758,879	1,683,772	1,683,772
710103 Extra Help	56,319	51,000	51,000	51,000
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	5,099	5,100	5,100	5,100
710200 Retirement	483,188	582,662	562,267	562,267
710300 Health Insurance	249,156	277,406	241,534	241,534
710400 Workers' Compensation Insurance	12,985	26,554	27,973	27,973
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,274,053</b>	<b>2,706,601</b>	<b>2,576,646</b>	<b>2,576,646</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	16,170	10,000	15,000	15,000
720500 Household Expense	19,872	18,425	18,425	18,425
720600 Insurance	7,787	24,317	34,715	34,715
720601 General Insurance	702	712	712	712
720605 Employer Share Retiree Insurance	31,903	0	0	0
720800 Maintenance - Equipment	2,339	5,000	5,000	5,000
720900 Maintenance - Structures & Grounds	31,071	5,246	5,246	5,246
721100 Memberships	9,455	3,470	3,470	3,470
721300 Office Expense	174,319	38,840	38,840	38,840
721400 Professional & Specialized Services	69,623	60,000	60,000	60,000
721600 Rents & Leases - Equipment	11,057	11,000	11,000	11,000
721900 Special Departmental Expense	18,445	18,446	18,446	18,446
722000 Transportation & Travel	15,760	10,000	15,000	15,000
722100 Utilities	28,984	35,000	40,000	40,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>437,488</b>	<b>240,456</b>	<b>265,854</b>	<b>265,854</b>
<b>OTHER CHARGES</b>				
730302 Retire - Capital Lease	66,697	73,756	73,756	73,756
730502 Interest - Capital Lease	15,431	8,371	8,371	8,371
<b>TOTAL OTHER CHARGES</b>	<b>82,127</b>	<b>82,127</b>	<b>82,127</b>	<b>82,127</b>

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FIXED ASSETS				
740300 Equipment/Furniture	0	100,000	0	0
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
770000 Intrafund Expenses	103,491	254,753	259,753	259,753
<b>TOTAL INTRAFUND EXPENSES</b>	<b>103,491</b>	<b>254,753</b>	<b>259,753</b>	<b>259,753</b>
<b>TOTAL - CHILD SUPPORT SERVICES</b>	<b>2,897,160</b>	<b>3,383,937</b>	<b>3,184,380</b>	<b>3,184,380</b>

## 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 2017-18, 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:

	<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 2015	2042	3060	1091	6193
October 2016	1950	3270	1102	6322
December 2016	1971	3279	1090	6340

**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 Reserve Child Support 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 Reserve Child Support Fund (E) can be used to make up any remaining difference. The following is a recap:

## CHILD SUPPORT SERVICES

### REVENUE (continued)

	<b>Actual <u>2015-16</u></b>	<b>Estimated <u>2016-17</u></b>	<b>Projected <u>2017-18</u></b>
(A) State - Child Support Administration	\$ 980,159	\$1,082,004	\$1,006,945
(B) Federal - Child Support Administration	1,902,661	2,291,498	2,103,560
(C) Interest Revenue from Fund Accounts	0	4,000	4,000
(D) Additional Federal Revenue	67,1960	0	0
(E) Reserve Child Support Fund (5591)	0	92,345	190,555
Intrafund Revenue (DSS Space Lease)	<u>14,339</u>	<u>16,408</u>	<u>16,408</u>
	<b>\$2,964,355</b>	<b>\$3,486,255</b>	<b>\$3,321,468</b>

**Note:** The Department offsets its share of the Countywide Cost Allocation Plan. The actual amount for Fiscal Year 2017-18 is estimated to be \$137,088.

### STAFFING

	<b>2015-16 Authorized</b>		<b>2017-18 Recommended</b>	
	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>
<b><u>Permanent</u></b>				
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	1	0	1	0
Deputy District Attorney I/II/III/Senior	1	1	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	<b>34</b>	<b>19.5</b>	<b>34</b>	<b>19.5</b>

## CHILD SUPPORT SERVICES

### **STAFFING (continued)**

\*The Department underfilled both Program Manager positions with one Staff Services Analyst and one 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 2017-18, this position will not be filled or funded.

### **SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$1,683,772) are recommended reduced \$75,107 based on cost of recommended staff.
- 710103**      **Extra Help** (\$51,000) is recommended unchanged for extra-help staff which is fully funded for extra projects. In 2017-18, 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** (\$15,000) is recommended increased \$5,000. 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 unchanged 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 unchanged 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 unchanged based on current, actual costs for maintenance of office and computer equipment, and vehicles.
  
- 720900      **Maintenance - Structures and Grounds** (\$5,246) is recommended unchanged 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 unchanged as costs for the Child Support Director’s Association (CSDA) dues (\$2,500); this account also funds California Attorney Dues (\$970).
  
- 721300      **Office Expense** (\$38,840) is recommended unchanged 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 unchanged 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. 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 unchanged based on actual costs to fund the copier lease contract, including lease of three copiers.
  
- 721900      **Special Departmental Expense** (\$18,446) is recommended unchanged based on actual property taxes for the facility.

## CHILD SUPPORT SERVICES

### SERVICES & SUPPLIES (continued)

- 722000**      **Transportation & Travel** (\$15,000) is recommended increased \$5,000 for attendance at meetings, training sessions, and conferences.
- 722100**      **Utilities** (\$40,000) is recommended increased by \$5,000 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 unchanged.
- 730502**      **Interest- Capital Lease** (\$8,371) is recommended unchanged.

### INTRAFUND EXPENSES

- 770000**      **Intrafund Expenses** (\$259,753) is recommended increased \$5,000 for IT support services (\$168,553), Retiree Health Insurance (\$70,200), and Building and Grounds Maintenance (\$5,000). This account also funds services provided by Central Services (\$11,000). This account also funds the MOU with Human Resources (\$5,000).