

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2013-14</u>	<u>BOARD APPROVED EXPENDITURES 2014-15</u>	<u>DEPARTMENT REQUEST 2015-16</u>	<u>CAO RECOMMENDED 2015-16</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,518,826	1,559,647	1,607,324	1,607,324
710103 Extra Help	74,359	76,300	80,891	80,891
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	5,100	5,100	5,100	5,100
710200 Retirement	436,005	475,689	510,584	510,584
710300 Health Insurance	252,791	275,865	262,254	262,254
710400 Workers' Compensation Insurance	17,520	9,824	12,985	12,985
TOTAL SALARIES & EMPLOYEE BENEFITS	2,304,601	2,407,425	2,484,138	2,484,138
SERVICES & SUPPLIES				
720300 Communications	31,228	25,000	25,000	25,000
720500 Household Expense	14,039	18,975	18,975	18,975
720600 Insurance	4,374	6,683	7,787	7,787
720601 General Insurance	735	556	556	556
720605 Employer Share Retiree Insurance	61,662	70,200	70,200	70,200
720800 Maintenance - Equipment	5,102	9,400	9,400	9,400
720900 Maintenance - Structures & Grounds	12,587	11,000	11,000	11,000
721100 Memberships	9,445	9,425	9,425	9,425
721300 Office Expense	52,090	40,000	40,000	40,000
721400 Professional & Specialized Services	99,506	205,000	178,406	178,406
721600 Rents & Leases - Equipment	7,119	15,000	10,000	10,000
721900 Special Departmental Expense	17,253	17,253	17,253	17,253
722000 Transportation & Travel	7,552	10,000	15,000	15,000
722100 Utilities	26,094	30,000	35,000	35,000
TOTAL SERVICES & SUPPLIES	348,786	468,492	448,002	448,002
OTHER CHARGES				
730302 Retire - Capital Lease	54,540	54,541	66,697	66,697
730502 Interest - Capital Lease	27,587	27,587	15,431	15,431
TOTAL OTHER CHARGES	82,127	82,128	82,127	82,127
770000 Intrafund Expenses	0	38,000	38,000	38,000
TOTAL INTRAFUND EXPENSES	0	38,000	38,000	38,000

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES 2013-14	BOARD APPROVED EXPENDITURES 2014-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMENDED 2015-16
TOTAL - CHILD SUPPORT SERVICES	2,735,514	2,996,045	3,052,267	3,052,267

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 2015-16, 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 2013	2034	2900	1248	6182
October 2014	2071	2786	1137	5994
December 2014	2105	2830	1129	6064

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 2013-14	Estimated 2014-15	Projected 2015-16
(A) State - Child Support Administration	\$ 922,542	\$1,007,067	\$1,003,759
(B) Federal - Child Support Administration	1,872,920	1,954,895	1,948,472
(C) Interest Revenue from Fund Accounts	3407	6,000	3,507
(D) Additional Federal Revenue	0	22,282	115,887
(E) Excess Incentive Fund (5591)	0	11,478	59,699
Intrafund Revenue (DSS Space Lease)	<u>0</u>	<u>0</u>	<u>14,064</u>
	\$2,798,869	\$3,001,722	\$3,145,388

Note: The Department offsets its share of the Countywide Cost Allocation Plan. The actual amount for fiscal year 2015-16 is to be determined and is estimated at the prior year level of \$93,121.

STAFFING

Permanent	2014-15 Authorized			2015-16 Recommended	
	Funded	Unfunded	Eliminated	Funded	Unfunded
Accounting Technician I/II	0	2		0	2
Administrative Assistant	1	0		1	0
Child Support Assistant I/II	9	2		7	4
Child Support Assistant III	2	1		3	0
Child Support Special Programs Coordinator	0	0	3*	0	0
Child Support Program Manager	2*	0		2*	0
Child Support Specialist I/II	15	0		13	2
Child Support Specialist III	3	2		4	1
Child Support Supervisor	0	1		1	0
Deputy Director of Child Support Services	0	1		0	1
Deputy District Attorney I/II/III/Senior	2	0		1.5	0.5
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>3</u>	<u>0</u>	<u>1</u>
Total Permanent	35	18.5	3	33.5	20

CHILD SUPPORT SERVICES

STAFFING (continued)

*Reflects the changes to the Department's staffing allocation as approved by your Board on February 11, 2014.

**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 2015-16, this position will not be filled or funded.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,607,324) are recommended increased \$47,677 based on cost of recommended staff.
- 710103** **Extra Help** (\$80,891) is recommended increased \$4,591 for extra-help staff which is fully funded for extra projects. In 2015-16, Extra Help will work on the Compromise of Arrears project, Data Reliability, Compliance Review and special reports to improve performance in specific areas.
- 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** (\$25,000) is recommended unchanged based on estimated usage and for the Child Support share of cost of County WAN connections.
- 720500** **Household Expense** (\$18,975) 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** is the Department’s contribution to the County’s Property Insurance Program.
- 720605 **Employer Share of Retiree Insurance** (\$70,200) is recommended unchanged for the annual cost of the County’s share of health insurance costs for retirees from the Department.
- 720800 **Maintenance - Equipment** (\$9,400) is recommended unchanged for maintenance of office and computer equipment, and vehicles.
- 720900 **Maintenance - Structures and Grounds** (\$11,000) is recommended unchanged for the various maintenance requirements of the Child Support building.
- 721100 **Memberships** (\$9,425) is recommended unchanged to pay for California Attorney Dues (\$970) and Child Support Director’s Association (CSDA) dues (\$8,455).
- 721300 **Office Expense** (\$40,000) 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** (\$178,406) is recommended reduced \$26,594 based on a reduction of necessary program system support and a reduction of Service of Process costs. Projected expenses are as follows:

Genetic Testing/Paternity Declarations	\$ 15,000
Service of Process	60,000
County IT Staff Support	88,406
ADT Security/Credit Reporting/Employee Insight/Other	15,000
- 721600 **Rents & Leases - Equipment** (\$10,000) is recommended reduced (\$5,000) to fund the copier lease contract, including lease of three copiers.
- 721900 **Special Departmental Expense** (\$17,253) is recommended unchanged to fund the property taxes for the facility.
- 722000 **Transportation & Travel** (\$15,000) is recommended increased (\$5,000) for attendance at meetings, training sessions, and conferences. The department has hired two new attorneys and has promoted two employees to mid-level management positions. As part of succession planning, the department would like staff to be exposed to statewide and national Child Support Enforcement information. In addition, the department would like to focus on further developing staff in FY 2015-16.

CHILD SUPPORT SERVICES

SERVICES & SUPPLIES (continued)

722100 Utilities (\$35,000) 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

730302 Retire- Capital Lease (\$66,697) is recommended increased \$12,156.

730502 Interest- Capital Lease (\$15,431) is recommended reduced \$12,156.

INTRAFUND EXPENSES

770000 Intrafund Expenses (\$38,000) is recommended unchanged to pay for services provided by other County Departments, including the Auditor, Human Resources, General Services and Administration/Purchasing.