

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2014-15**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2012-13</u>	BOARD APPROVED EXPENDITURES <u>2013-14</u>	DEPARTMENT REQUEST <u>2014-15</u>	CAO RECOMMENDED <u>2014-15</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,590,315	1,593,387	1,559,647	1,559,647
710103 Extra Help	89,608	90,000	76,300	76,300
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	5,100	5,100	5,100	5,100
710200 Retirement	435,126	445,895	475,689	475,689
710300 Health Insurance	303,193	330,742	275,865	275,865
710400 Workers' Compensation Insurance	11,628	17,520	9,824	9,824
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,434,969</b>	<b>2,487,644</b>	<b>2,407,425</b>	<b>2,407,425</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	26,904	35,200	25,000	25,000
720500 Household Expense	14,039	18,975	18,975	18,975
720600 Insurance	5,405	4,374	6,683	6,683
720601 General Insurance	684	556	556	556
720605 Employer Share Retiree Insurance	63,388	70,490	70,200	70,200
720800 Maintenance - Equipment	8,751	5,000	9,400	9,400
720900 Maintenance - Structures & Grounds	10,979	9,200	11,000	11,000
721100 Memberships	7,030	9,425	9,425	9,425
721300 Office Expense	33,102	40,000	40,000	40,000
721400 Professional & Specialized Services	84,899	215,458	205,000	205,000
721600 Rents & Leases - Equipment	0	0	15,000	15,000
721900 Special Departmental Expense	16,891	16,535	17,253	17,253
722000 Transportation & Travel	6,753	10,000	10,000	10,000
722100 Utilities	22,956	32,000	30,000	30,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>301,780</b>	<b>467,213</b>	<b>468,492</b>	<b>468,492</b>
<b>OTHER CHARGES</b>				
730302 Retire - Capital Lease	49,033	54,541	54,541	54,541
730502 Interest - Capital Lease	33,094	27,587	27,587	27,587
<b>TOTAL OTHER CHARGES</b>	<b>82,127</b>	<b>82,128</b>	<b>82,128</b>	<b>82,128</b>
770000 Intrafund Expenses	0	0	38,000	38,000
<b>TOTAL INTRAFUND EXPENSES</b>	<b>0</b>	<b>0</b>	<b>38,000</b>	<b>38,000</b>
<b>TOTAL - CHILD SUPPORT SERVICES</b>	<b>2,818,876</b>	<b>3,036,985</b>	<b>2,996,045</b>	<b>2,996,045</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 2014-15, 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:

	<u>Currently Receiving Assistance</u>	<u>Formerly Received Assistance</u>	<u>Never Received Assistance</u>	<u>Total</u>
October 2012	2,102	3,075	1,369	6,546
October 2013	2,034	2,900	1,248	6,182
January 2014	1,957	2,790	1,193	5,940

**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)

	<b>Actual</b> <b><u>2012-13</u></b>	<b>Estimated</b> <b><u>2013-14</u></b>	<b>Projected</b> <b><u>2014-15</u></b>
(A) State - Child Support Administration	\$958,414	\$1,037,323	\$1,007,067
(B) Federal - Child Support Administration	1,857,181	2,001,628	2,003,716
(C) Interest Revenue from Fund Accounts	0	6,000	6,000
(D) Additional Federal Revenue	0	58,188	0
(E) Excess Incentive Fund (5591)	0	29,976	25,149
Intrafund Revenue	<u>0</u>	<u>0</u>	<u>14,064</u>
	<b>\$2,815,595</b>	<b>\$3,133,115</b>	<b>\$3,055,996*</b>

\***Note:** The Department offsets its share of the Countywide Cost Allocation Plan. The actual amount for FY 2014-15 is to be determined and is estimated at the prior year level of \$59,951.

### STAFFING

<u>Permanent</u>	<b>2013-14 Authorized</b>		<b>2014-15 Recommended</b>		
	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>	<b><u>Eliminated</u></b>
Accounting Technician I/II	0	2	0	2	
Administrative Assistant	1	0	1	0	
Child Support Assistant I/II	9	2	9	2	
Child Support Assistant III	2	1	2	1	
Child Support Special Programs Coordinator	2	1	0	0	3*
Child Support Program Manager	0	0	2*	0	
Child Support Specialist I/II	14	1	15	0	
Child Support Specialist III	4	1	3	2	
Child Support Supervisor	0	1	0	1	
Deputy Director of Child Support Services	0	1	0	1	
Deputy District Attorney I/II/III/Senior	1	1	2	0	
Director of Child Support Services	1	0	1	0	
District Attorney Criminal Investigator	0	1**	0	1**	
Office Assistant I/II	1	5	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>	<u>  </u>
Total Permanent	<b>35</b>	<b>19.5</b>	<b>35</b>	<b>18.5</b>	<b>3</b>

## CHILD SUPPORT SERVICES

### **STAFFING (continued)**

\*Reflect 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 2014-15, this position will not be filled or funded.

In FY 2013-14, the Department's Deputy District Attorney (DDA) retired. The Department has operated with one DDA for several years, although two DDAs have remained a part of our position allocation. It is recommended that two DDAs be funded in Fiscal Year 2014-15. As the previous attorney was a Senior DDA, our Department would be able to hire two DDAs at the I/II level for approximately \$27,000 more per year. Having two DDAs would allow us more flexibility and coverage in the court room. As it is a requirement to have an Attorney represent our Department in court, it would be beneficial to have coverage for absences and additional support in the court room.

### **SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$1,559,647) are recommended reduced \$33,740 based on cost of recommended staff.
- 710103**      **Extra Help** (\$76,300) is recommended reduced \$13,700 for extra-help staff which is fully funded for extra projects. In 2014-15, 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.

**CHILD SUPPORT SERVICES**

**SERVICES & SUPPLIES**

- 720300**      **Communications** (\$25,000) is recommended reduced \$10,200 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 garbage disposal costs.
  
- 720600**      **Insurance** is the Department's contribution to the County's Self-Insured Liability Program.
  
- 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 reduced \$290 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 increased \$4,400 for maintenance of office and computer equipment, and vehicles.
  
- 720900**      **Maintenance - Structures and Grounds** (\$11,000) is recommended increased \$1,800 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** (\$205,000) is recommended reduced \$10,458 based on decreased system support necessary for our program. Projected expenses are as follows:

Genetic Testing/Paternity Declarations	\$ 22,307
Service of Process	64,693
County IT Staff Support	105,547
ADT Security/Credit Reporting/Other	12,453

## CHILD SUPPORT SERVICES

### SERVICES & SUPPLIES (continued)

- 721600**      **Rents & Leases - Equipment** (\$15,000) is recommended to fund copier contract, including lease of three copiers and copy charges.
- 721900**      **Special Departmental Expense** (\$17,253) is recommended increased \$718 based on increases in the property taxes for the facility.
- 722000**      **Transportation & Travel** (\$10,000) is recommended unchanged for attendance at meetings, training sessions, and conferences. This account also provides funds for State computer training.
- 722100**      **Utilities** (\$30,000) is recommended reduced \$2,000 based on expenditures in FY 2012-13 and expected expenditures in FY 2013-14. This account is used to fund gas, electricity and water utility costs for the Child Support building.

### OTHER CHARGES

- 730302**      **Retire- Capital Lease** (\$54,541) is recommended unchanged.
- 730502**      **Interest- Capital Lease** (\$27,587) is recommended unchanged.

### INTRAFUND EXPENSES

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