

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2013-14**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2011-12</u>	BOARD APPROVED EXPENDITURES <u>2012-13</u>	DEPARTMENT REQUEST <u>2013-14</u>	CAO RECOMMENDED <u>2013-14</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,634,410	1,677,653	1,593,387	1,593,387
710103 Extra Help	115,460	96,488	90,000	90,000
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	4,965	5,100	5,100	5,100
710200 Retirement	435,868	456,763	445,895	445,895
710300 Health Insurance	310,002	319,699	330,742	330,742
710400 Workers' Compensation Insurance	11,324	11,628	17,520	17,520
TOTAL SALARIES & EMPLOYEE BENEFITS	2,512,028	2,572,331	2,487,644	2,487,644
SERVICES & SUPPLIES				
720300 Communications	31,735	26,000	35,200	35,200
720500 Household Expense	13,954	18,975	18,975	18,975
720600 Insurance	5,094	5,405	4,374	4,374
720601 General Insurance	576	556	556	556
720605 Employer Share Retiree Insurance	51,206	66,560	70,490	70,490
720800 Maintenance - Equipment	1,681	10,000	5,000	5,000
720900 Maintenance - Structures & Grounds	17,844	9,200	9,200	9,200
721100 Memberships	9,425	9,425	9,425	9,425
721300 Office Expense	27,761	40,000	40,000	40,000
721400 Professional & Specialized Services	117,961	234,000	215,458	215,458
721900 Special Departmental Expense	16,595	16,535	16,535	16,535
722000 Transportation & Travel	5,120	10,000	10,000	10,000
722100 Utilities	27,035	32,000	32,000	32,000
TOTAL SERVICES & SUPPLIES	325,988	478,656	467,213	467,213
OTHER CHARGES				
730302 Retire - Capital Lease	41,348	28,072	54,541	54,541
730502 Interest - Capital Lease	40,779	54,056	27,587	27,587
TOTAL OTHER CHARGES	82,127	82,128	82,128	82,128
TOTAL - CHILD SUPPORT SERVICES	2,920,143	3,133,115	3,036,985	3,036,985

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 2013-14, 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 2011	2,130	3,011	1,405	6,546
October 2012	2,082	3,043	1,345	6,470
February 2013	2,062	2,969	1,305	6,336

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>2011-12</u>	Estimated <u>2012-13</u>	Projected <u>2013-14</u>
(A) State - Child Support Administration	\$992,888	\$1,037,323	\$1,957,213
(B) Federal - Child Support Administration	1,924,473	2,001,628	1,008,262
(C) Interest Revenue from Fund Accounts	0	6,000	6,000
(D) Additional Federal Revenue	0	58,188	82,804
(E) Excess Incentive Fund (5591)	<u>0</u>	<u>29,976</u>	<u>42,657</u>
	\$2,917,361	\$3,133,115	\$3,096,936*

***Note:** The Department offsets its share of the Countywide Cost Allocation Plan. The amount for FY 2013-2014 is \$59,951.

STAFFING

	2012-13 Authorized		2013-14 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
<u>Permanent</u>				
Accounting Technician I/II	0	2	0	2
Administrative Assistant	1		1	
Child Support Assistant I/II	8	3	8	3
Child Support Assistant III	3		2	1
Child Support Special Programs Coordinator	2	1	2	1
Child Support Specialist I/II	15		14	1
Child Support Specialist III	4	1	4	1
Child Support Supervisor	0	1	0	1
Deputy Director of Child Support Services	1		0	1
Deputy District Attorney I/II/III/Senior	1	1	1	1
Director of Child Support Services	1		1	
District Attorney Criminal Investigator	0	1*	0	1*
Office Assistant I/II	1	5	2	4
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	37	17.5	35	19.5

*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 2013-14, this position will not be filled or funded.

CHILD SUPPORT SERVICES

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,593,387) are recommended reduced \$84,266 based on cost of recommended staff.
- 710103** **Extra Help** (\$90,000) is recommended reduced \$6,488 for extra-help staff which is fully funded for extra projects. In 2013-14, 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** (\$35,200) is recommended increased \$9,200 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** (\$70,490) is recommended increased \$3,930 for the annual cost of the County's share of health insurance costs for retirees from the Department.

CHILD SUPPORT SERVICES

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$5,000) is recommended reduced \$5,000 for maintenance of office and computer equipment, and vehicles.
- 720900** **Maintenance - Structures and Grounds** (\$9,200) 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** (\$215,458) is recommended reduced \$18,542 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 | 90,458 |
| Direct billing for Services – HR | 5,000 |
| Direct billing for Services – Auditor | 15,000 |
| Direct billing for Services – 311 | 5,000 |
| Direct billing for Services – Admin/Purchasing | 3,000 |
| Direct billing for Services – Janitorial/General Services | 10,000 |
- 721900** **Special Departmental Expense** (\$16,535) is recommended unchanged for the property taxes for the facility, supportive documents and records, camera supplies, or Court exhibits that the Child Support section may require.
- 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** (\$32,000) is recommended unchanged to fund gas, electricity and water utility costs for the Child Support building.

CHILD SUPPORT SERVICES

OTHER CHARGES

730302 Retire- Capital Lease (\$54,541) is recommended increased \$26,469.

730502 Interest- Capital Lease (\$27,587) is recommended reduced \$26,469.