

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2012-13**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2010-11</u>	BOARD APPROVED EXPENDITURES <u>2011-12</u>	DEPARTMENT REQUEST <u>2012-13</u>	CAO RECOMMENDED <u>2012-13</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,655,219	1,697,374	1,677,653	1,677,653
710103 Extra Help	22,005	5,000	96,488	96,488
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	5,055	5,100	5,100	5,100
710200 Retirement	398,033	445,844	456,763	456,763
710300 Health Insurance	289,329	323,420	319,699	319,699
710400 Workers' Compensation Insurance	15,349	11,324	11,628	11,628
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,384,990</b>	<b>2,493,062</b>	<b>2,572,331</b>	<b>2,572,331</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	25,166	26,000	26,000	26,000
720500 Household Expense	17,946	18,975	18,975	18,975
720600 Insurance	1,169	5,094	5,405	5,405
720601 General Insurance	507	521	556	556
720605 Employer Share Retiree Insurance	49,739	56,724	66,560	66,560
720800 Maintenance - Equipment	1,915	6,000	10,000	10,000
720900 Maintenance - Structures & Grounds	7,295	9,000	9,200	9,200
721100 Memberships	410	10,000	9,425	9,425
721300 Office Expense	30,500	40,000	40,000	40,000
721400 Professional & Specialized Services	165,031	196,000	234,000	234,000
721900 Special Departmental Expense	16,417	16,417	16,535	16,535
722000 Transportation & Travel	7,044	10,000	10,000	10,000
722100 Utilities	25,484	34,526	32,000	32,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>348,623</b>	<b>429,257</b>	<b>478,656</b>	<b>478,656</b>
<b>OTHER CHARGES</b>				
730302 Retire - Capital Lease	36,662	28,072	28,072	28,072
730502 Interest - Capital Lease	45,465	54,056	54,056	54,056
<b>TOTAL OTHER CHARGES</b>	<b>82,127</b>	<b>82,128</b>	<b>82,128</b>	<b>82,128</b>
<b>TOTAL - CHILD SUPPORT SERVICES</b>	<b>2,815,740</b>	<b>3,004,447</b>	<b>3,133,115</b>	<b>3,133,115</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 2012-13, 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 2010	2,209	2,812	1,504	6,525
October 2011	2,130	3,011	1,405	6,546
February 2012	2,172	3,012	1,403	6,587

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

## CHILD SUPPORT SERVICES

### REVENUE (continued)

	<b>Actual <u>2010-11</u></b>	<b>Estimated <u>2011-12</u></b>	<b>Projected <u>2012-13</u></b>
(A) State - Child Support Administration	\$1,028,468	\$1,015,137	\$1,037,323
(B) Federal - Child Support Administration	1,968,126	1,985,911	2,001,628
(C) Interest Revenue from Trust Accounts	24,645	20,000	6,000
(D) Additional Federal Revenue	0	7,908	58,188
(E) Excess Incentive Trust Fund (5591)	<u>0</u>	<u>0</u>	<u>29,976</u>
	<b>\$3,021,239</b>	<b>\$3,028,956</b>	<b>\$3,133,115*</b>

\***Note:** The Department is billed for its share of the Countywide Cost Allocation Plan. In FY 2012-13, the budgeted cost allocation amount is \$0.

### STAFFING

	<b>2011-12 Authorized</b>		<b>2012-13 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		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		15	
Child Support Specialist III	4	1	4	1
Child Support Supervisor	0	1	0	1
Deputy Director of Child Support Services	1		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	1	5
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>37</b>	<b>17.5</b>	<b>36</b>	<b>18.5</b>

## CHILD SUPPORT SERVICES

### STAFFING (continued)

\*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 2012-13, this position will not be filled or funded.

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$1,677,653) are recommended reduced \$19,721 based on cost of recommended staff.
- 710103**      **Extra Help** (\$96,488) is recommended increased \$91,488 for extra-help staff which is funded by the State for the purpose of Child Support document scanning project.
- 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** (\$26,000) 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 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.

## CHILD SUPPORT SERVICES

### SERVICES & SUPPLIES (continued)

- 720605**      **Employer Share of Retiree Insurance** (\$66,560) is recommended increased \$9,836 for the annual cost of the County's share of health insurance costs for retirees from the Department.
- 720800**      **Maintenance - Equipment** (\$10,000) is recommended increased \$4,000 for maintenance of office and computer equipment, and vehicles. Increase in appropriations is related to the addition of copier maintenance agreement.
- 720900**      **Maintenance - Structures and Grounds** (\$9,200) is recommended increased \$200 based on projected expenses for the various maintenance requirements of the Child Support building.
- 721100**      **Memberships** (\$9,425) is recommended reduced \$575 to pay for California Attorney Dues (\$970) and CSDA (Child Support Director's Association) 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** (\$234,000) is recommended increased \$38,000 based on increased direct billing from other departments for services delivered to Child Support. Projected expenses are as follows:
- |                                                           |           |
|-----------------------------------------------------------|-----------|
| Genetic Testing/Paternity Declarations                    | \$ 22,307 |
| Service of Process                                        | 63,699    |
| County IT Staff Support                                   | 109,994   |
| 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 increased \$118 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.

## CHILD SUPPORT SERVICES

### SERVICES & SUPPLIES (continued)

**722100**      Utilities (\$32,000) is recommended reduced \$2,526 based on actual costs for the Child Support building.

### OTHER CHARGES

**730302**      Retire- Capital Lease (\$28,072) is recommended unchanged.

**730502**      Interest- Capital Lease (\$54,056) is recommended unchanged.