

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2011-12**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES 2009-10	BOARD APPROVED EXPENDITURES 2010-11	DEPARTMENT REQUEST 2011-12	CAO RECOMMENDED 2011-12
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,654,921	1,727,927	1,697,374	1,697,374
710103 Extra Help	14,100	5,000	5,000	5,000
710105 Overtime	0	5,000	5,000	5,000
710107 Premium Pay	5,080	5,100	5,100	5,100
710200 Retirement	407,423	421,002	445,844	445,844
710300 Health Insurance	262,992	269,542	323,420	323,420
710400 Workers' Compensation Insurance	23,821	15,349	11,324	11,324
TOTAL SALARIES & EMPLOYEE BENEFITS	2,368,337	2,448,920	2,493,062	2,493,062
SERVICES & SUPPLIES				
720300 Communications	22,900	30,970	26,000	26,000
720500 Household Expense	17,858	18,975	18,975	18,975
720600 Insurance	605	1,169	5,094	5,094
720601 General Insurance	521	525	521	521
720605 Employer Share Retiree Insurance	36,496	40,874	56,724	56,724
720800 Maintenance - Equipment	2,115	6,000	6,000	6,000
720900 Maintenance - Structures & Grounds	9,501	7,000	9,000	9,000
721100 Memberships	10,080	9,016	10,000	10,000
721300 Office Expense	34,712	45,000	40,000	40,000
721400 Professional & Specialized Services	162,089	206,450	196,000	196,000
721500 Publications & Legal Notices	0	1,000	0	0
721600 Rents & Leases - Equipment	36	0	0	0
721900 Special Departmental Expense	16,526	16,423	16,417	16,417
722000 Transportation & Travel	8,296	10,000	10,000	10,000
722100 Utilities	26,828	27,000	34,526	34,526
TOTAL SERVICES & SUPPLIES	348,563	420,402	429,257	429,257
OTHER CHARGES				
730302 Retire - Capital Lease	32,735	28,072	28,072	28,072
730502 Interest - Capital Lease	49,392	54,056	54,056	54,056
TOTAL OTHER CHARGES	82,127	82,128	82,128	82,128
TOTAL - CHILD SUPPORT SERVICES	2,799,027	2,951,450	3,004,447	3,004,447

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 2011-12, the Department will remain 100% subvented 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 to 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 2009	2,231	3,157	1,882	7,270
October 2010	2,209	2,812	1,504	6,525
February 2011	2,273	2,824	1,470	6,567

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 trust 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 Trust 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 Trust 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

	Actual 2009-10	Estimated 2010-11	Projected 2011-12
(A) State - Child Support Administration	\$1,040,497	\$1,021,136	\$1,015,137
(B) Federal - Child Support Administration	2,008,551	2,022,919	1,985,911
(C) Interest Revenue from Trust Accounts	0	43,000	20,000
(D) Additional Federal Revenue	0	69,860	7,908
(E) Excess Incentive Trust Fund (5591)	<u>0</u>	<u>0</u>	<u>0</u>
	\$3,049,048	\$3,156,915	\$3,028,956*

*Note: The Department is billed for its share of the Countywide Cost Allocation Plan, which covers indirect County services to the Departments such as Human Resources, Auditor, Legal, Purchasing, Administration, etc. In FY 2011-12, the budgeted cost allocation amount is \$24,509.

STAFFING

<u>Permanent</u>	<u>2010-11 Authorized</u>	<u>2011-12 Recommended</u>	
		<u>Funded</u>	<u>Unfunded</u>
Accounting Technician I/II	2	0	2
Administrative Assistant	1	1	
Child Support Assistant I/II	11	8	3
Child Support Assistant III	3	3	
Child Support Special Programs Coordinator	3	2	1
Child Support Specialist I/II	15	15	
Child Support Specialist III	5	4	1
Child Support Supervisor	1	0	1
Deputy Director of Child Support Services	1	1	
Deputy District Attorney I/II/III/Senior	2	1	1
Director of Child Support Services	1	1	
District Attorney Criminal Investigator	1	0	1*
Office Assistant I/II	6	1	5
Personnel Technician I/II or Office Assistant I/II	0.5	0	0.5
Program Secretary	1	0	1
Staff Services Analyst I (General)	<u>1</u>	<u>0</u>	<u>1</u>
Total Permanent	54.5	37	17.5

*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 2011-12, this position will not be filled or funded.

SALARIES & EMPLOYEE BENEFITS

- 710102 **Permanent Salaries** (\$1,697,374) are recommended reduced \$30,553 based on cost of recommended staff.
- 710103 **Extra Help** (\$5,000) is recommended unchanged for extra-help staff.
- 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 reduced \$4,970 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** (\$56,724) is recommended increased \$15,850 for the annual cost of the County's share of health insurance costs for retirees from the Department.
- 720800 **Maintenance - Equipment** (\$6,000) is recommended unchanged for maintenance of office and computer equipment, and vehicles
- 720900 **Maintenance - Structures and Grounds** (\$9,000) is recommended increased \$2,000 based on projected expenses for the various maintenance requirements of the Child Support building.

SERVICES & SUPPLIES (continued)

- 721100** **Memberships** (\$10,000) is recommended increased \$984 to pay for California Attorney Dues (\$970) and CSDA (Child Support Director's Association) dues (\$9,030).
- 721300** **Office Expense** (\$40,000) is recommended reduced \$5,000 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** (\$196,000) is recommended reduced \$10,450 based on projected expenses for the following services:
- | | |
|--|-----------|
| Genetic Testing/Paternity Declarations | \$ 22,307 |
| Service of Process | \$ 63,699 |
| County IT Staff Support | \$109,994 |
- 721500** **Publications & Legal Notices** (\$0) is recommended reduced \$1,000 based on current and projected expenses.
- 721900** **Special Departmental Expense** (\$16,417) is recommended slightly reduced (\$6) 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** (\$34,526) is recommended increased \$7,526 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.