

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2025-26**

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

	<u>ACTUAL 2023-24</u>	<u>BOARD APPROVED 2024-25</u>	<u>DEPARTMENT REQUEST 2025-26</u>	<u>CAO RECOMMENDED 2025-26</u>
<u>ESTIMATED REVENUES:</u>				
REVENUE FROM USE OF				
640101 Interest on Cash	25,575	2,600	4,000	4,000
TOTAL REVENUE FROM USE OF	25,575	2,600	4,000	4,000
INTERGOVERNMENTAL REVENUE				
654000 State - Other	1,445,509	1,590,638	1,567,706	1,567,706
657000 Federal - Other	2,358,463	3,087,709	3,043,195	3,043,195
TOTAL INTERGOVERNMENTAL REVENUE	3,803,972	4,678,347	4,610,901	4,610,901
CHARGES FOR CURRENT SERVICES				
662800 Interfund Revenue	104,339	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	104,339	0	0	0
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	0	68,864	35,000	35,000
673800 PY Cancel Warrants	242	0	0	0
TOTAL MISCELLANEOUS REVENUES	242	68,864	35,000	35,000
OTHER FINANCING SOURCES				
680200 Operating Transfers In	0	144,871	546,793	546,793
TOTAL OTHER FINANCING SOURCES	0	144,871	546,793	546,793
<u>TOTAL ESTIMATED REVENUES</u>	<u>3,934,128</u>	<u>4,894,682</u>	<u>5,196,694</u>	<u>5,196,694</u>

EXPENDITURES:

SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,964,885	2,148,107	2,224,584	2,224,584
710103 Extra Help	20,925	35,000	35,000	35,000

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2025-26**

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

	ACTUAL 2023-24	BOARD APPROVED 2024-25	DEPARTMENT REQUEST 2025-26	CAO RECOMMENDED 2025-26
SALARIES & EMPLOYEE BENEFITS (continued)				
710105 Overtime	-1,337	15,000	15,000	15,000
710107 Premium Pay	12,025	10,000	13,000	13,000
710200 Retirement	808,165	921,385	906,525	906,525
710300 Health Insurance	328,768	471,727	507,098	507,098
710400 Workers' Compensation Insurance	16,040	17,216	27,855	27,855
TOTAL SALARIES & EMPLOYEE BENEFITS	3,149,471	3,618,435	3,729,062	3,729,062
SERVICES & SUPPLIES				
720300 Communications	14,913	44,852	45,000	45,000
720500 Household Expense	25,679	40,000	40,000	40,000
720600 Insurance	3,482	56,000	43,774	43,774
720601 General Insurance	0	4,032	6,403	6,403
720800 Maintenance - Equipment	661	15,000	15,000	15,000
720900 Maintenance - Structures & Grounds	2,635	18,000	18,000	18,000
721100 Memberships	3,856	4,400	4,400	4,400
721300 Office Expense	40,978	70,000	50,000	50,000
721400 Professional & Specialized Services	18,828	75,000	75,000	75,000
721426 Software	9,183	0	9,000	9,000
721469 P&S - Perimeter Security	6,804	0	6,804	6,804
721500 Publications & Legal Notices	106	700	700	700
721600 Rents & Leases - Equipment	2,001	0	0	0
722000 Transportation & Travel	20,225	30,000	30,000	30,000
722100 Utilities	33,555	40,000	40,000	40,000
TOTAL SERVICES & SUPPLIES	182,907	397,984	384,081	384,081
OTHER CHARGES				
730330 Rents & Leases - Equipment	15,119	37,500	37,500	37,500
740301 Equipment > \$5,000	0	24,351	10,000	10,000
750000 Operating Transfers Out	8,692	0	0	0
TOTAL OTHER CHARGES	23,811	61,851	47,500	47,500

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2025-26

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

	<u>ACTUAL 2023-24</u>	<u>BOARD APPROVED 2024-25</u>	<u>DEPARTMENT REQUEST 2025-26</u>	<u>CAO RECOMMENDED 2025-26</u>
INTRAFUND EXPENSES				
770100 Intrafund Transfer	473,601	671,541	763,109	763,109
TOTAL INTRAFUND EXPENSES	473,601	671,541	763,109	763,109
<u>TOTAL EXPENDITURES</u>	<u>3,829,789</u>	<u>4,749,811</u>	<u>4,923,752</u>	<u>4,923,752</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>(104,339)</u>	<u>(144,871)</u>	<u>(272,942)</u>	<u>(272,942)</u>

CHILD SUPPORT SERVICES

COMMENTS

The function of this Department is to locate and obtain financial support from parents 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 2025-26, the Department will remain 100% sub-vented with a combination of State and Federal funding, with no impact on the General Fund.

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 2024	1464	3415	1110	5989
November 2024	1464	3404	1109	5977
December 2024	1479	3398	1113	5990

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. Caseload declining due to AB1686 the closure of all foster care cases where the parent makes less than \$100,000 per year.

ESTIMATED REVENUES

- 654000** **State – Other** (\$1,567,706) is recommended based on the projected state portion of the Child Support Funding Allocation.
- 657000** **Federal-Other** (\$3,043,195) is recommended based on the projected federal portion of the Child Support Funding Allocation.
- 680200** **Operating Transfer In** (\$546,793) is recommended based on the available funds from the Reserve Child Support Fund (5591) and request for Mid-Year reallocation from the State Department of Child Support Services. \$35,000 Mariposa Agreement Revenue. Salary savings anticipated.

CHILD SUPPORT SERVICES

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$2,224,584) are recommended increased \$76,477 based on cost of recommended staff. Salary savings are expected due to vacant positions.
- 710103** **Extra Help** (\$35,000) is recommended for extra-help staff which is fully funded for extra projects.
- 710105** **Overtime** (\$15,000) is recommended unchanged.
- 710107** **Premium Pay** (\$13,000) is recommended increased \$3,000.
- 710200** **Retirement** (\$906,525) is recommended decrease by \$14,860 reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$507,098) is recommended increase by \$35,371 and is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$27,855) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$45,000) is recommended The budgeted amount for this account is based on current and estimated costs for the department's telephone services.
- 720500** **Household Expense** (\$40,000) 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** (\$43,774) is the Department's contribution to the County's Self-Insured Liability Program.
- 720601** **General Insurance** (\$6,403) is recommended for the Department's contribution to the County's Property Insurance Program.
- 720800** **Maintenance - Equipment** (\$15,000) is recommended based on current, actual costs for maintenance of office and computer equipment, and vehicles.

CHILD SUPPORT SERVICES

SERVICES & SUPPLIES (continued)

720900 **Maintenance - Structures and Grounds** (\$18,000) is recommended as costs for Building and Grounds maintenance labor are now accounted for under Intrafund Expense (770100) as per direction received from the Auditor’s Office. This account funds the supplies needed for the maintenance of the Child Support building.

721100 **Memberships** (\$4,400) is recommended as costs for the Child Support Director’s Association (CSDA) dues (\$3,537); this account also funds California Attorney Dues (\$463), which have increased.

721300 **Office Expense** (\$50,000) is recommended decreased \$20,000 based on current and projected expenses for printed forms, general office equipment, copy supplies, State-directed customer service activities, and mailing costs.

721400 **Professional & Specialized Services** (\$75,000) is recommended based on necessary program system support of Service of Process costs; IT support costs are now accounted for under Intrafund Expense (770100) per direction received from the Auditor-Controller’s office expenses are as follows:

Paternity Declarations	\$0
Service of Process	\$60,000
Bulldog Security/Credit Reporting/Employee Insight/Other	\$15,000

721500 **Publications & Legal Notices** (\$700) is recommended for publications and legal notices to the publications meant for the public.

722000 **Transportation & Travel** (\$30,000) is recommended decreased \$10,000 for attendance at meetings, training sessions, and conferences.

722100 **Utilities** (\$40,000) is recommended based on current and projected expenditures for gas, electricity, and water utility costs for the Child Support building.

OTHER CHARGES

730330 **Rents & Leases – Equipment** (\$37,500) is recommended in unchanged based on actual costs to fund the copier lease contract, including lease of three copiers and increased costs for printing.

CHILD SUPPORT SERVICES

OTHER CHARGES (continued)

740301 **Equipment > \$5,000** (\$10,000) is recommended for the purchase of equipment that is greater than the cost of \$5,000.

INTRAFUND EXPENSES

770000 **Intrafund Expenses** (\$763,109) is recommended increase \$91,568 for IT support services (\$440,585), Retiree Health Insurance (\$132,000), and Building and Grounds Maintenance (\$57,490). This account also funds services provided by Central Services (30,000). This account also funds the MOU with Human Resources (\$65,000). Miscellaneous expenses for 311 Customer Service Center assistance (\$2,500).

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2025-26**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2024-25 Authorized Positions</u>		<u>2025-26 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3205	Administrative Analyst I or							
3206	Administrative Analyst II	1.0	-	1.0	-	-	-	
3610	Administrative Assistant	1.0	-	1.0	-	-	-	
3693	Child Support Assistant I or							
3694	Child Support Assistant II	7.0	4.0	7.0	4.0	-	-	
3695	Child Support Assistant III	3.0	-	3.0	-	-	-	
3369	Child Support Program Manager	2.0	-	2.0	-	-	-	
3344	Child Support Specialist I or							
3345	Child Support Specialist II	15.0	-	15.0	-	-	-	
3339	Child Support Specialist III	4.0	1.0	4.0	1.0	-	-	
3170	Deputy Director of Child Support Svcs	1.0	-	1.0	-	-	-	
3224	Deputy District Attorney I or							
3225	Deputy District Attorney II or							
3226	Deputy District Attorney III or							
3322	Senior Deputy District Attorney	1.0	-	1.0	-	-	-	
2119	Director of Child Support Services	1.0	-	1.0	-	-	-	
4640	Child Support Services Program Coordinator	1.0	-	1.0	-	-	-	
3171	Child Support Supervisor	3.0	-	3.0	-	-	-	
TOTAL		40.0	5.0	40.0	5.0	-	-	

NOTES: