

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SAN BERNARDINO  
AND RECORD OF ACTION**

April 7, 2020

**FROM**

**MARIE GIRULAT, Director, Department of Child Support Services**

**SUBJECT**

Appropriation Adjustment to Fund One-Time Expenditures

**RECOMMENDATION(S)**

Authorize the Auditor-Controller/Treasurer/Tax Collector to post the adjustments as indicated in the Financial Impact section below to the Department of Child Support Services 2019-20 budget in the amount \$2,300,000 to allow sufficient appropriation to pay for needed services, supplies, and equipment (Four votes required).

(Presenter: Marie Girulat, Director, 478-6949)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The Department of Child Support Services (DCSS) is requesting a budget adjustment to utilize \$2,300,000 of salary savings to increase appropriations for Services and Supplies and Transfers to purchase workstations, pay for higher than anticipated transfers for administrative support and overhead costs, and to pre-pay insurance expenses.

Fund Center	Commitment Item/GL	Description	Action	Amount
4520001000	51001010	Regular Salary	Decrease	\$1,730,000
4520001000	51001110	Members Retirement	Decrease	\$570,000
4521301000	52002125	Inventoriable Equipment	Increase	\$1,300,000
4521301000	52002220	General Liability	Increase	\$900,000
4521301000	55405010	Transfers Out	Increase	\$100,000

**BACKGROUND INFORMATION**

DCSS determines paternity, establishes and enforces child support orders, and secures payments to assist families in meeting the financial and medical needs of their children. The recommended appropriation adjustment will allow DCSS to operate in a fiscally-responsible manner by utilizing salary savings to purchase new workstations for anticipated increased

**Appropriation Adjustment to Fund One-Time Expenditures  
April 7, 2020**

staffing levels, pay higher than expected expenses, and pre-pay 2020-21 General Liability costs that are allowable by the State and may be claimed accordingly.

In 2019-20, the department added 112 positions which were funded with an \$8.1 million revenue increase that was a result of a baseline increase for underfunded Local Child Support Agencies (LCSA) in the Governor's budget. However, because many of the new positions were not filled until September or later, and because of staffing attrition, the department has significant salary savings. The increase in appropriation for Services and Supplies will be utilized to purchase new workstations needed for another planned increase to staffing levels in 2020-21 due to additional anticipated revenue from the State Department of Child Support Services.

In addition, the department will use salary savings to pre-pay insurance costs for 2020-21. Prepayment of insurance costs is permitted by the state and will be done in collaboration with the Department of Risk Management. The increase in appropriation for Transfers is requested to fund higher than expected administrative support and overhead costs due to a change in the cost allocation methodology.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Jacqueline Carey-Wilson, Deputy County Counsel, 387-5455) on March 23, 2020; Auditor-Controller/Treasurer/Tax Collector (Erika Gomez, General Accounting Manager, 382-3196) on March 20, 2020; Finance (Christopher Lange, Administrative Analyst, 386-8393) on March 18, 2020; and County Finance and Administration (Tanya Bratton, Deputy Executive Officer, 388-0332) on March 18, 2020.

**Appropriation Adjustment to Fund One-Time Expenditures  
April 7, 2020**

Record of Action of the Board of Supervisors  
County of San Bernardino

**APPROVED (CONSENT CALENDAR)**

Moved: Robert A. Lovingood Seconded: Josie Gonzales

Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: April 7, 2020



cc: File- Child Support Services, Dept.  
la 04/9/2020