



# San Bernardino County

## Legislation Text

File #: 4224, Agenda Item #: 34

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

June 8, 2021

#### **FROM**

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

#### **SUBJECT**

Appropriation and Revenue Adjustment Due to State Reallocation

#### **RECOMMENDATION(S)**

Authorize the Auditor-Controller/Treasurer/Tax Collector to post the adjustments as indicated in the Financial Impact section to the 2020-21 budget to allow for sufficient appropriation to pay for projected expenses (Four votes required).

(Presenter: Marie Girulat, Director, 478-7471)

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

**Improve County Government Operations.**

**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 an increase of appropriation and revenue in the amount of \$252,903 as a result of a State Mid-Year Reallocation for 2020-21 to fund the prepayment of 2021-22 required insurances as allowed by the State Department of Child Support Services. The department requests the Auditor-Controller/Treasurer/Tax Collector to post the following adjustments to the DCSS budget:

Fund Center	Commitment Item/GL	Description	Action	Amount
4520001000	40408955	State Aid	Increase	\$85,987
4520001000	40509094	Federal Aid	Increase	\$166,916
4520001000	52002220	General Liability Insurances	Increase	\$282,903
4521301000	54404040	Capital Equipment	Decrease	\$30,000

#### **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 State Mid-Year Reallocation for 2020

-21 in the amount of \$252,903 is allocated for administrative expenses for child support operations. This is a result of DCSS applying for Reallocation funding to pay unexpected 2021-22 health care costs. Due to County budgeting requirements, DCSS budgeted enough funds to cover these costs in lieu of budgeting the funds in other appropriations. With the receipt of the Reallocation funding, DCSS can restore appropriation levels as shown in the Financial Impact section.

The recommended adjustments to appropriation and revenue will allow DCSS to prepay a portion the of 2021-22 required County General Liability Insurances (GL 52002220) as allowed by the State Department of Child Support Services. The \$30,000 Capital Equipment appropriation decrease is a result of procuring items for lower prices than originally budgeted. The adjustments to the 2020-21 budget are necessary to ensure DCSS is able to expend these allocated funds and avoid returning them to the State.

#### **PROCUREMENT**

N/A

#### **REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Jacqueline Carey-Wilson, Deputy County Counsel, 387-5455) on May 14, 2021; Auditor-Controller/Treasurer/Tax Collector (Vanessa Doyle, Chief Deputy Controller, 382-3195) on May 14, 2021; Finance (Christopher Lange, Administrative Analyst, 386-8393) on May 6, 2021; and County Finance and Administration (Tanya Bratton, Deputy Executive Officer, 388-0332) on May 18, 2021.