

N00H00
Child Support Enforcement
 Department of Human Resources

Operating Budget Data

(\$ in Thousands)

	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 06-07</u>	<u>% Change</u>
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>	<u>Prior Year</u>
General Fund	\$15,455	\$16,487	\$18,325	\$1,838	11.1%
Special Fund	7,022	7,918	9,197	1,279	16.2%
Federal Fund	<u>56,031</u>	<u>60,644</u>	<u>67,367</u>	<u>6,723</u>	<u>11.1%</u>
Total Funds	\$78,507	\$85,049	\$94,889	\$9,840	11.6%

- The fiscal 2007 allowance increases the Child Support Enforcement Administration's (CSEA) budget allocation by \$9.8 million, or 11.6% over the fiscal 2006 working appropriation.
- Since the federal government matches 66% of every dollar the State spends on child support, the increase in general and special fund support for CSEA will cause the federal funds support to increase by \$6.7 million.

Personnel Data

	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 06-07</u>
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>
Regular Positions	664.05	705.25	705.25	0.00
Contractual FTEs	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Personnel	664.30	705.25	705.25	0.00

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	28.21	4.00%
Positions Vacant as of 12/31/05	34.50	4.89%

- The fiscal 2007 allowance keeps the CSEA staffing constant at 705.25 regular positions and no contractual positions.

Note: Numbers may not sum to total due to rounding.

For further information contact: Alison Mitchell

Phone: (410) 946-5530

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- As of January 1, 2006, CSEA had 34.5 vacancies, which puts the actual turnover rate slightly above the budgeted turnover. Most of the positions have been vacant for less than six months, but 4 positions have been vacant for more than a year.

Analysis in Brief

Major Trends

Progress: CSEA is progressing toward achieving the Managing for Results goals of percent of caseload with paternity established and percent of caseload under order.

Static: CSEA’s performance in the areas of percent of current child support paid and percent of arrears for which a payment is received has been stagnant over the past few years.

Issues

Changes to Federal Funding: Earlier this year, Congress passed legislation that will have widespread impact on a number of social programs. Child support is one of many programs that will be affected beginning in federal fiscal 2007.

Staffing at Local Offices: This year, CSEA was audited, and the Office of Legislative Audits gave CSEA the rating of “unsatisfactory.” Staffing is often been referred to when discussing the problems with CSEA. Most recently, caseload ratios have been identified as the culprit.

Recommended Actions

	<u>Funds</u>
1. Reduce funding for insourcing initiative.	\$ 2,200,000
2. Adopt committee narrative requesting a report on the cost-effectiveness of child support programs throughout the State.	
Total Reductions	\$ 2,200,000

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Child Support Enforcement
Department of Human Resources

Operating Budget Analysis

Program Description

The Child Support Enforcement Administration (CSEA) administers and monitors child support services provided by local departments of social services, and other agencies, provides technical assistance, formulates policy, develops and implements new programs, and ensures compliance with regulations and policy. CSEA also operates several centralized programs designed to locate non-custodial parents, establish paternity, enforce support orders, collect and disburse payments, and process interstate cases. Its key goal is to enable, encourage, and enforce parental responsibility.

Performance Analysis: Managing for Results

Progress

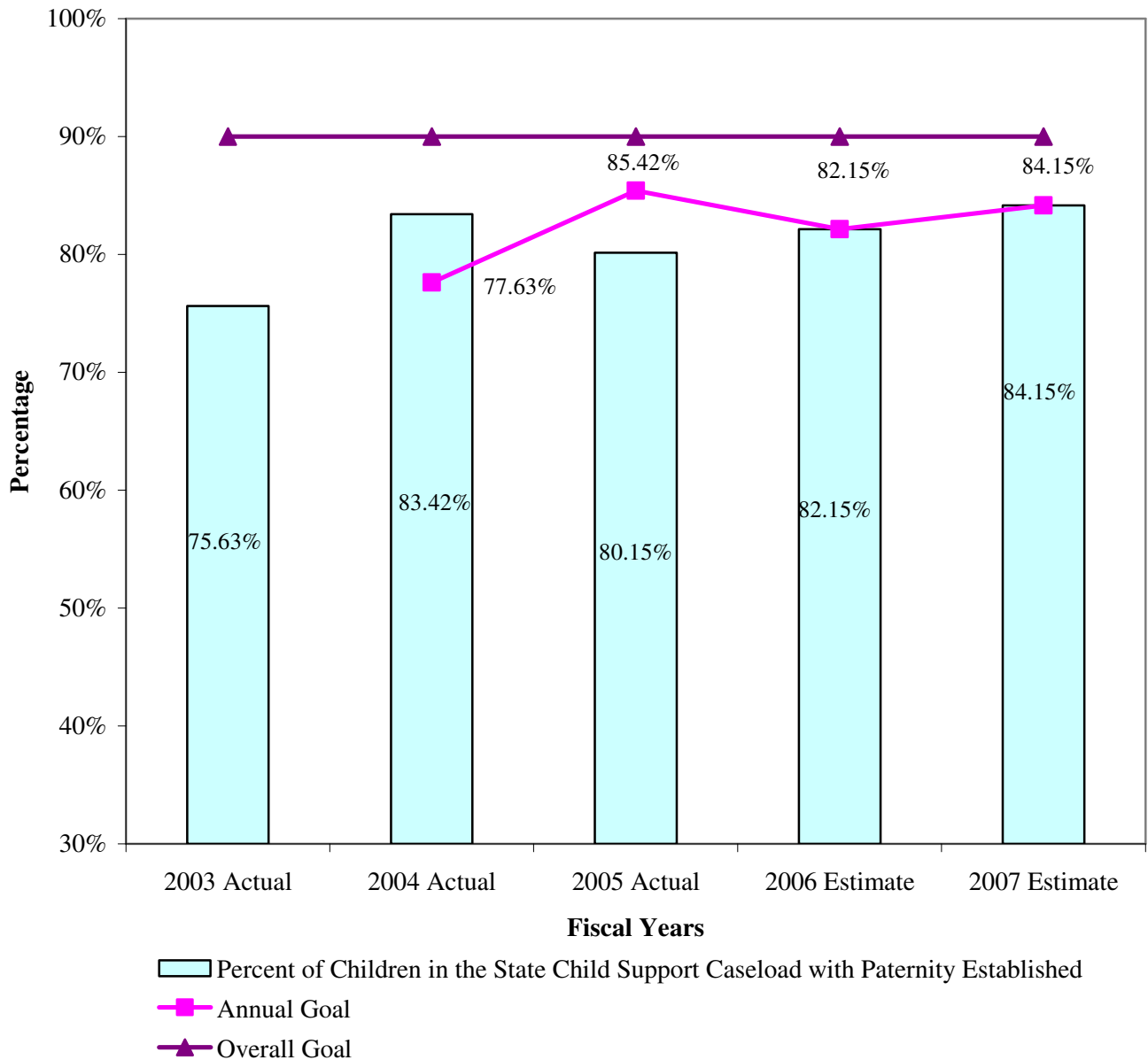
Exhibit 1 shows that CSEA plans to have paternity established for 84% of the child support cases by fiscal 2007 which is a significant improvement from the fiscal 2003 level. If CSEA is able to reach the annual goal of increasing the percentage of paternity established by 2%, then CSEA should achieve the overall goal of 90% by 2010.

Over the past few years, CSEA has been steadily progressing towards its overall goal of getting 80% of the child support cases under order. As shown in **Exhibit 2**, if CSEA continues to reach the annual goal of gaining 2% percentage points above the previous year's level, the 80% goal for this measure should be achieved by fiscal 2008.

Static

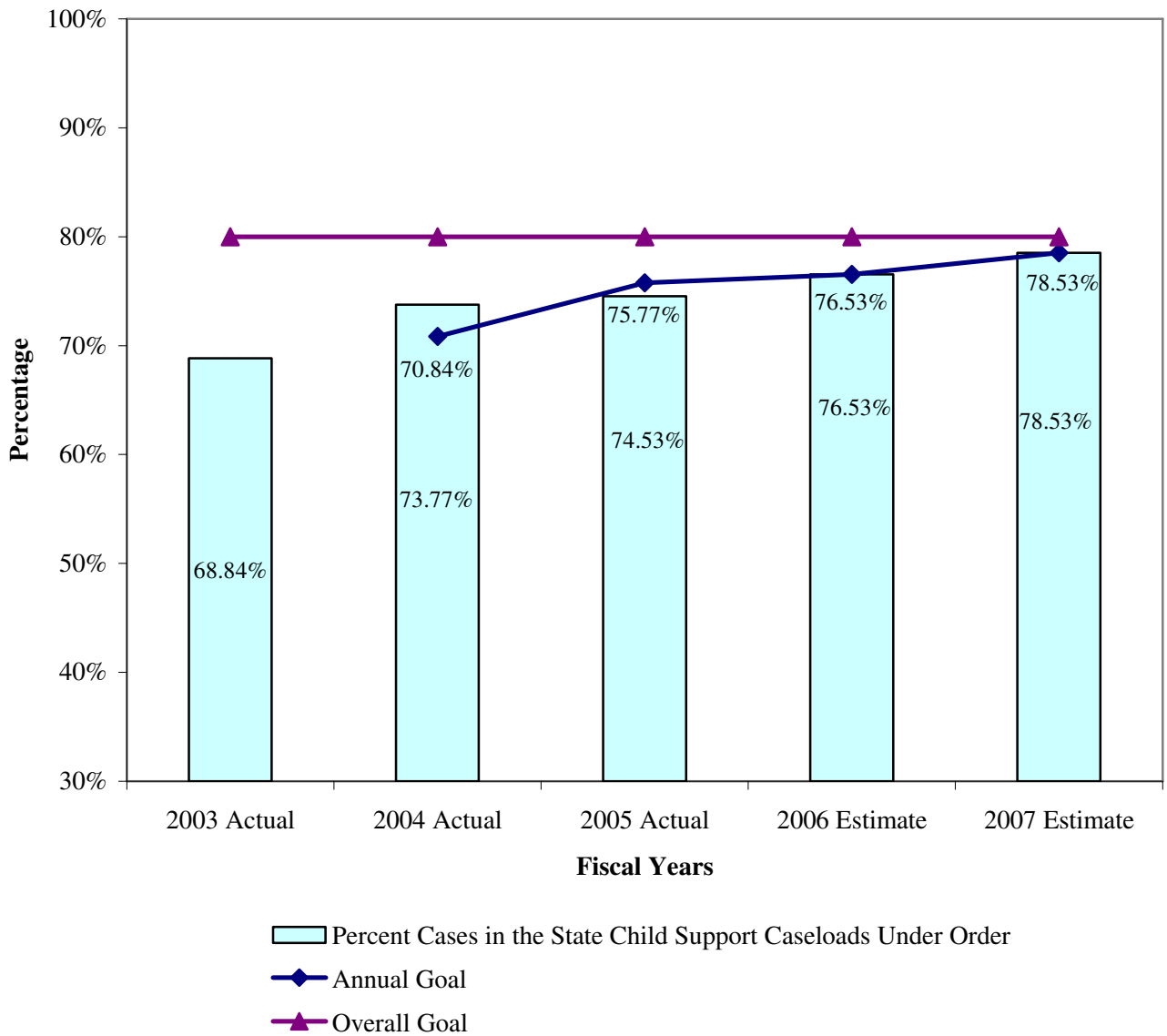
CSEA is consistently collecting slightly above 60% of the child support payments owed. Ultimately, CSEA's goal is to collect 80% of the payments, and each year CSEA has made a goal of increasing the amount of child support by 1% over the previous year's actual amount of child support paid. However, even if CSEA achieves the goals set for fiscal 2006 and 2007, as **Exhibits 3 and 4** show, the percent of child support paid (current support and arrears) in the State will be virtually the same as in fiscal 2003. **The department should explain the reasoning of having an annual goal that compares unfavorably to recent performance.**

Exhibit 1
Managing for Results
Child Support Caseload with Paternity Established
Fiscal 2003 – 2007



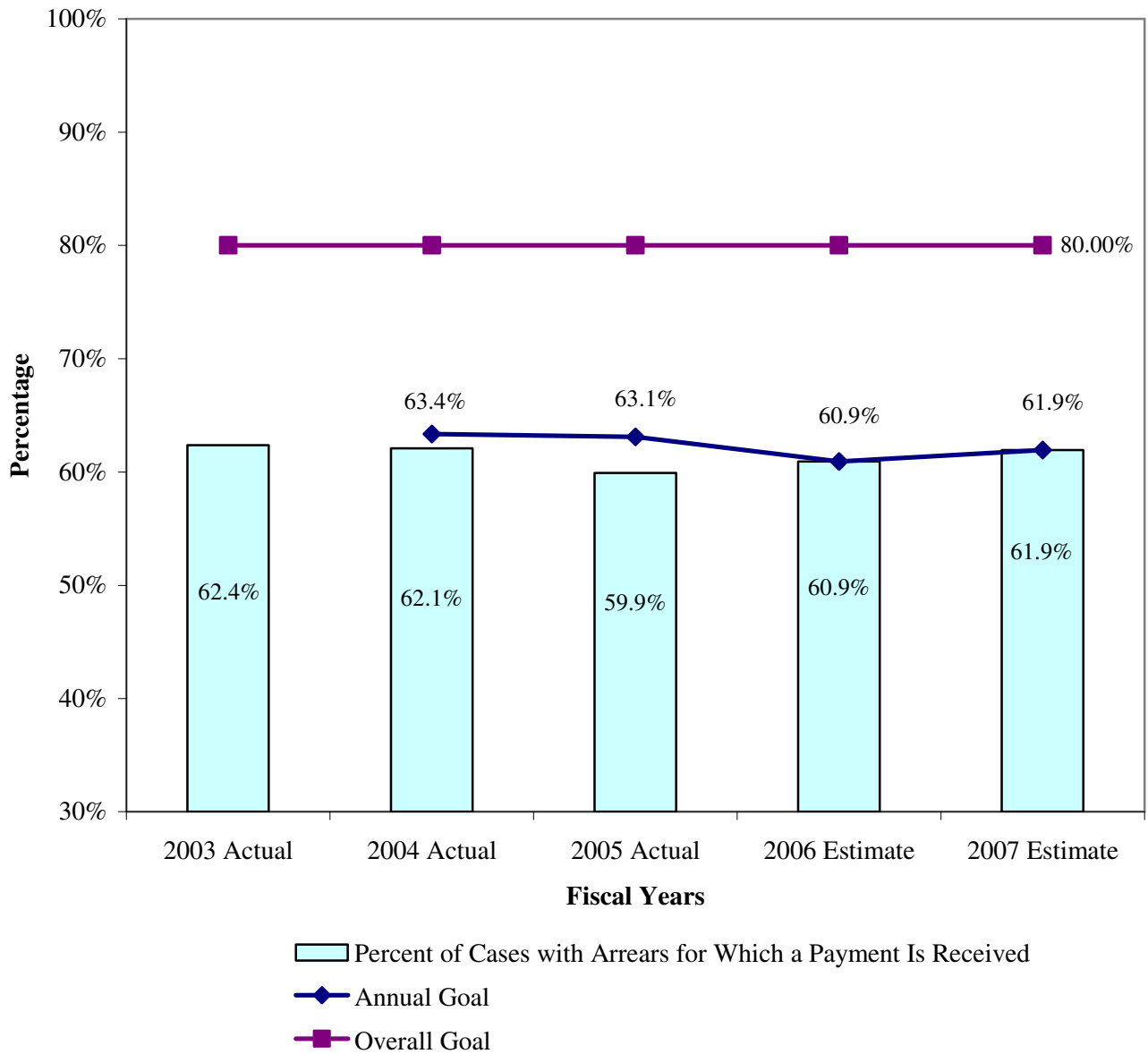
Source: Department of Human Resources

Exhibit 2
Managing for Results
Child Support Caseload Under Order
Fiscal 2003 – 2007



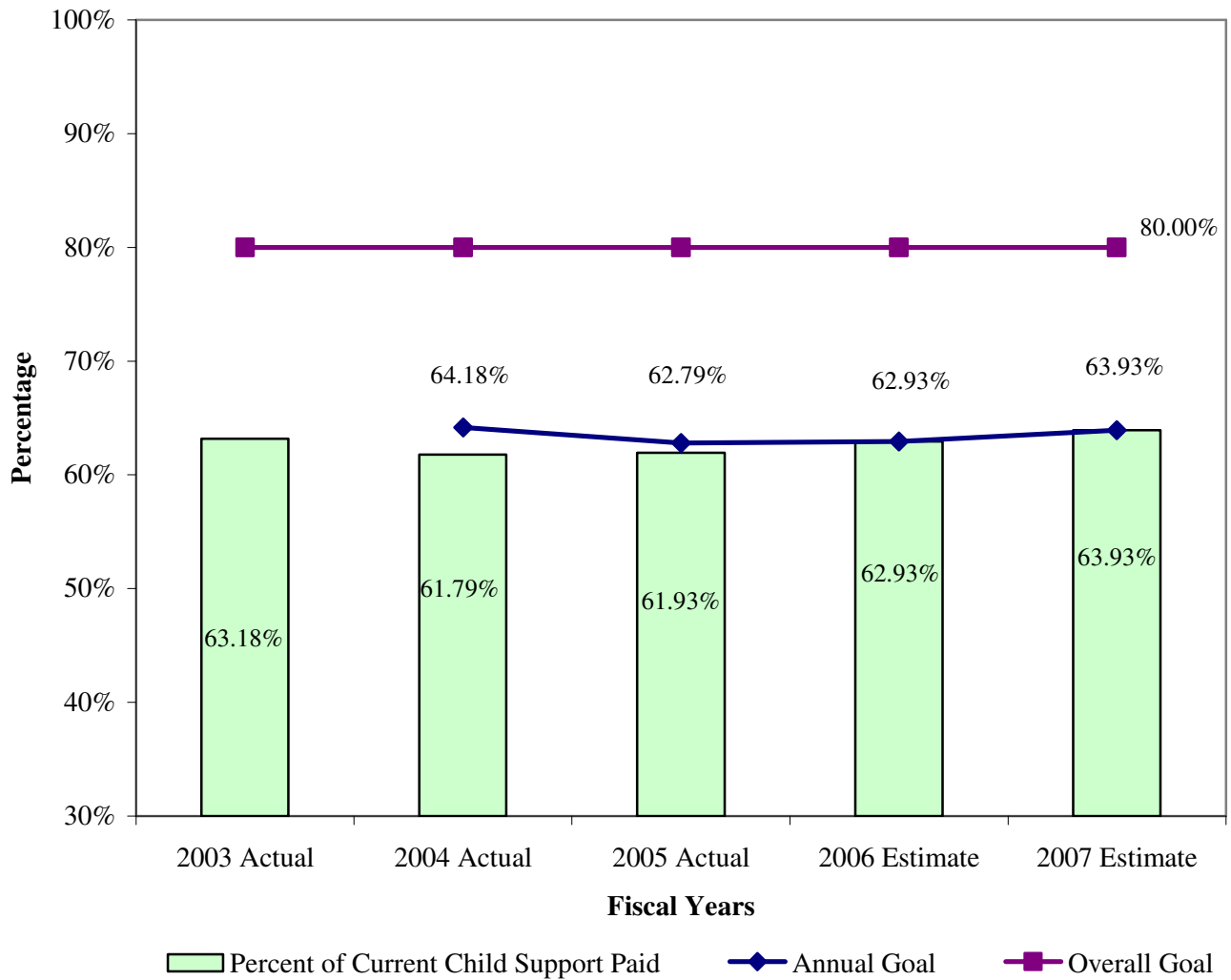
Source: Department of Human Resources

Exhibit 3
Managing for Results
Arrears for Which a Payment Is Received
Fiscal 2003 – 2007



Source: Department of Human Resources

Exhibit 4
Managing for Results
Current Child Support Paid
Fiscal 2003 – 2007



Source: Department of Human Resources

Governor’s Proposed Budget

As shown in **Exhibit 5**, the fiscal 2007 allowance increases the Child Support Enforcement Administration’s budget allocation by 11.6% over the fiscal 2006 working appropriation, which is a \$9.8 million increase. Since the federal government matches 66% of every dollar the State spends on child support, the increase in general and special fund support for CSEA will cause the federal fund support to increase by \$6.7 million.

Exhibit 5
Governor's Proposed Budget
DHR – Child Support Enforcement
(\$ in Thousands)

How Much It Grows:	General <u>Fund</u>	Special <u>Fund</u>	Federal <u>Fund</u>	<u>Total</u>
2006 Working Appropriation	\$16,487	\$7,918	\$60,644	\$85,049
2007 Governor's Allowance	<u>18,325</u>	<u>9,197</u>	<u>67,367</u>	<u>94,889</u>
Amount Change	\$1,838	\$1,279	\$6,723	\$9,840
Percent Change	11.1%	16.2%	11.1%	11.6%

Where It Goes:

Personnel Expenses

Salary increments	\$975
Growth in health insurance costs for fiscal 2007.....	954
Health insurance costs underestimated in fiscal 2006	804
Retirement costs and deferred compensation increase	392
Reduction in budgeted turnover.....	223
Reduction in additional assistance and reclassification	-349
Other fringe benefit adjustments	76

Response to Audit

Enforcement of hard to collect cases	950
Enhance CSES to reduce data reliability errors.....	750
Implement the administration of financial institution data match accounts	261

Other Changes

Increase privatization contract due to an expected increase in collections.....	2,654
Contracts with courts and local law enforcement.....	2,094
Medical insurance support enforcement.....	590
Contract with commercial bank holding the central account	331
New hire data collection and financial institution data match contract	189

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Where It Goes:

Establish and maintain the CSEA Local Area Network	136
Internal Revenue Service referral	38
Agreement/Parentage Affidavits	38
Replacement of three vehicles	15
Credit reporting services.....	-30
Decrease in phones to reflect experience.....	-38
Reduction in freight and delivery costs	-84
Comptroller check mailing service.....	-144
No more Dad's Make a Difference Contract.....	-159
Bring call center costs in line with fiscal 2005 actual expenditure.....	-895
Other	69
Total	\$9,840

Note: Numbers may not sum to total due to rounding.

Personnel

In the fiscal 2007 allowance, the personnel expenses for CSEA are growing by \$3 million over the fiscal 2006 expenditures. Salary increments account for \$1 million of the increase, and \$1.7 million of the increase is due to health insurance costs.

Privatization

The privatization contract with Policy Solutions, Inc. (PSI) is increasing in fiscal 2007 due to the expectation of increased collections. This causes the cost of the contract to increase because the amount paid to PSI is directly correlated to the amount of child support collected. Privatization of child support services in Baltimore City and Queen Anne's County has a sunset date of September 30, 2009. The contract is suppose to cost \$12.4 million annually in fiscal 2007 through 2009.

Response to Audit

The fiscal 2007 allowance includes almost \$2 million to address some of the issues highlighted in the most recent audit. The fiscal 2007 allowance includes \$750,000 for enhancements to the Child Support Enforcement System (CSES), which will establish edits and protocols to prevent data entry errors and reduce data reliability errors identified in the audit. Funds (\$260,234) are included for automation of the administrative garnishment of financial institution accounts and use of a private vendor to manage program activities. Almost \$1 million is in the fiscal 2007 allowance for contractual services to implement enforcement on hard to collect cases.

Medical Support Enforcement

Almost \$600,000 is in the fiscal 2007 allowance to pay for a private vendor to automate medical support enforcement. The vendor will match child support data against health insurance companies to identify and enroll children in their parents' health insurance plan.

Special Funds

Usually, all the special funds in the CSEA budget consist of reinvestment funds and cooperative reimbursement monitoring fees. However, in fiscal 2007, \$3.1 million of the special funds in the CSEA allowance are child support offset funds, which are the child support payments for persons who are approved for Temporary Assistance for Needy Families benefits. The Family Investment Administration (FIA) usually receives the full amount of child support offset funds. Since this year's Temporary Cash Assistance cases are down and CSEA received less in reinvestment funds (due to data errors), a portion of the child support offset funds from FIA were used to substitute for the lack of reinvestment funds.

Issues

1. Changes to Federal Funding

Earlier this year, Congress passed legislation that will have widespread impact on a number of social programs. Child support is one of many programs that will be affected beginning in the federal fiscal 2007 (which begins in October 2006, three months after the beginning of the State's fiscal 2007).

Currently, all general and special funds expended in all child support categories are eligible for federal Title IV-D matching funds. All the matching funds are at a rate of 66% federal participation with exception of lab and paternity testing, which is eligible for a 90% IV-D match.

The federal funding for child support programs will be changing, although not as dramatically as expected. A few months ago, it seemed all but certain that the new federal legislation would decrease the rate of match for all child support categories from 66 to 50%. The initial proposal was tabled and was replaced with legislation that affects the following:

- the match for genetic testing,
- the administration fee, and
- reinvestment funds.

Match for Genetic Testing

Currently, funds spent on genetic testing receive a matching rate of 90%, which is significantly higher than the match for all other child support activities. In the new federal legislation, the matching rate for genetic testing is reduced to the level of all other child support functions (66%). This will result in a federal fund reduction of approximately \$122,300.

Application Fee

Currently, federal law mandates a \$25 application fee to be charged to the custodial parent or non-custodial parent. The application fee is a one-time fee for cases that have never received public assistance. In addition to the application fee, the new federal legislation imposes a \$25 annual fee for cases that have never received public assistance.

The new provision gives the State four options for implementation: (1) take the annual fee from support collections once \$500 has been collected; (2) charge the applicant for child support services; (3) charge the noncustodial parent; or (4) pay the fee from State funds. Either way, the federal government is likely to subtract the amount from claimed expenditures. **The department should explain to the committee which options CSEA plans to use for implementing the annual fee.**

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Although, the application fee requirement is effective October 1, 2006, states that need legislation are provided additional time. Therefore, CSEA anticipates implementing the change to the collection of the application fee in 2008 after obtaining necessary State legislative authority.

When the provision is implemented in fiscal 2008, the funds will be brought into the budget as special funds, and the program income derived from the fees will be reported on the federal expenditure report as an offset against CSEA's administrative cost. The federal match will be determined based on the net expenditure amount.

Reinvestment Funds

Finally, the federal legislation prohibits using reinvestment funds (child support performance incentive payments) to draw down federal matching funds. Maryland had received between \$5 million and \$6 million in child support incentive funds over the past few years. With the federal match, this has resulted in program funding of between \$16 million and \$18 million annually. Elimination of the ability to use the incentive funds to match additional federal dollars means that beginning in fiscal 2008, Maryland will have to spend an additional \$3.5 million to \$4 million in State funds to match federal dollars in order to maintain the same level of child support enforcement funding.

Child support funding and performance are directly related, and funds spent on the child support program directly reduce outlays in other programs. **The department should share with the committees the plan for addressing the federal changes and assuring the child support performance measures will not decline as a result of the new legislation**

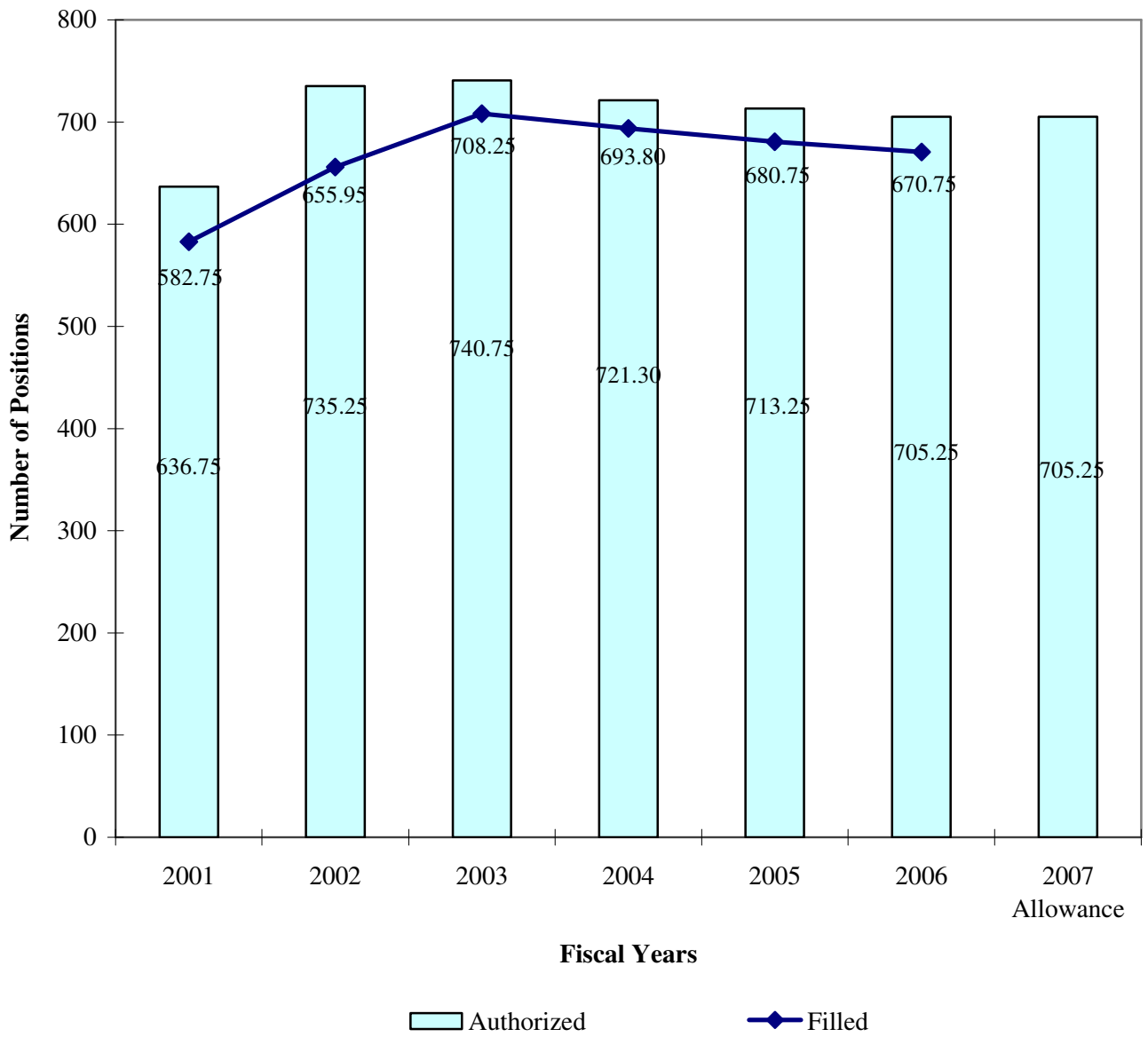
2. Staffing at Local Offices

Staffing is often been referred to when discussing the problems with CSEA. This year, CSEA was audited, and the Office of Legislative Audits gave CSEA the rating of "unsatisfactory." During the discussions about the audit, caseload ratios have been identified as the culprit. In fiscal 2005, recruiting quality employees was cited as the cause for poor performance. Longstanding concerns about the effectiveness of State-operated child support enforcement services have already led to the privatization of services in Baltimore City and Queen Anne's County.

CSEA Staffing Over the Years

Exhibit 6 shows that the number of authorized positions at CSEA experienced some reduction in the years of cost containment, but the fiscal 2006 and 2007 levels are the same or a little better than the pre-cost containment staffing levels. Also, it is important to note that more CSEA positions are filled today than in prior years. Filled staff may increase in the coming months because the Department of Budget and Management (DBM) is currently processing 29 hiring freeze exemption requests for CSEA. **The department should provide the committees with detail about where the 29 exemptions are intended to work.**

Exhibit 6
Regular Positions
Fiscal 2001 – 2007

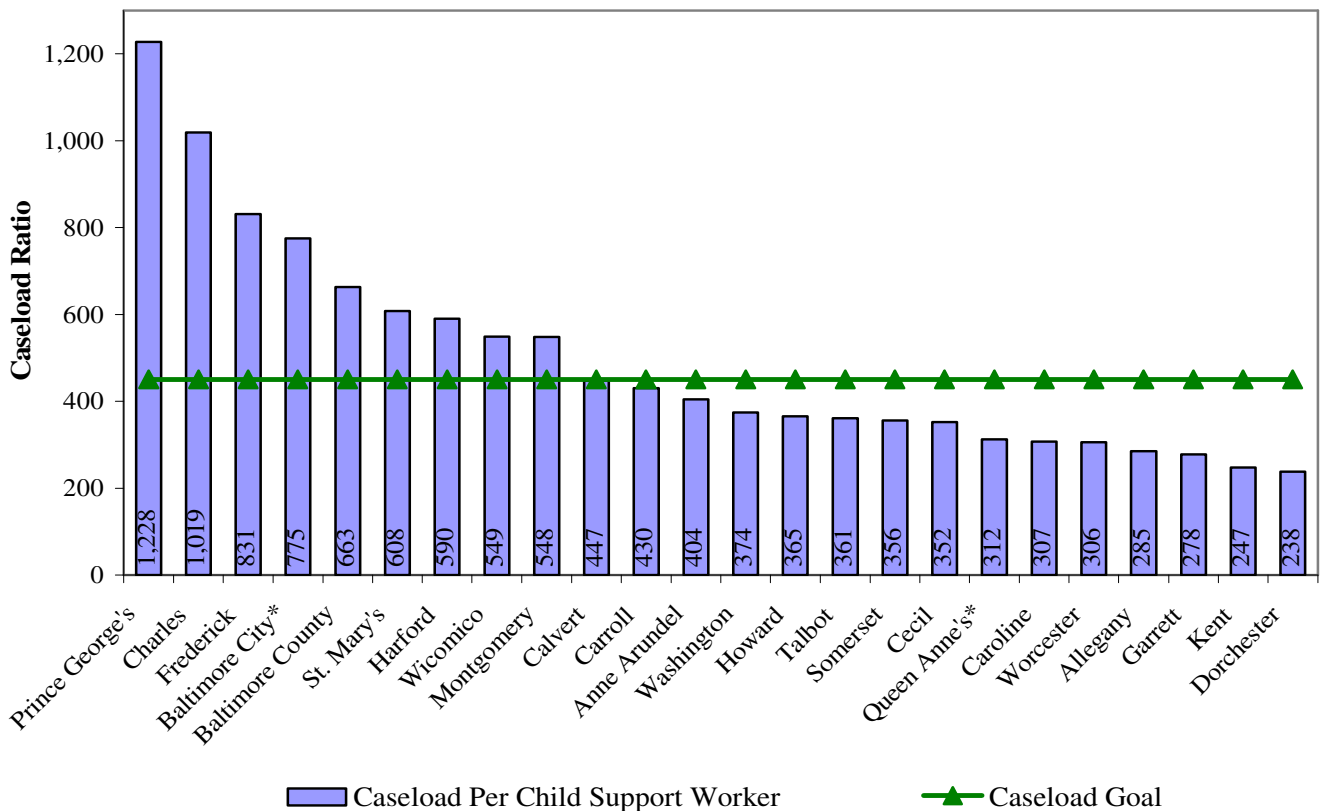


Source: Department of Human Resources

Child Support Caseloads

CSEA believes that the optimal child support caseload level to enable staff to efficiently and effectively carry out their job functions and to meet federal case processing requirement is 450 cases per caseworker. However, only 3 jurisdictions have a caseload ratio anywhere in the range of 400 to 500 cases per caseworker with 9 jurisdictions having a higher caseload ratio and 12 jurisdictions have lower caseload ratios. **Exhibit 7** shows the caseload ratios for each jurisdiction. **The department should explain the basis for arriving at an optimal caseload level of 450. The department should also explain the reason positions have not been reallocated throughout the State to bring more jurisdictions closer to the 450 goal.**

Exhibit 7
Child Support Caseload and Staffing
Fiscal 2006



*Privatized.

Source: Department of Human Resources

Insourcing

Due to its extraordinary caseload to staff ratio, Prince George's County was targeted last year for a staffing initiative. The Department of Human Resources identified "insourcing" as the solution, and \$2.2 million was restricted in the fiscal 2006 budget for this initiative. However, CSEA has not used any of the funds allocated for this purpose. The department anticipates executing the insourcing contract in June 2006 based on the current procurement schedule.

The goal of the insourcing initiative is to provide workers to Prince George's and other counties to reduce caseloads to more manageable levels. With the infusion of additional staff resources, it is anticipated that long-term improvements will be achieved in customer service, data reliability compliance, performance measures, and incentive earnings. **The department should explain the reasons for delaying the implementation of the "insourcing" initiative, and the department should explain when and why the initiative was expanded to include counties other than Prince George's County. Also, the department should estimate the amount of "insourcing" funds that will be carried over to fiscal 2007.**

Also, it is worth noting that the use of the term "insourcing" to explain this initiative is a bit misleading because the specifics of this initiative are very similar to the privatization contract held with PSI for Baltimore City and Queen Anne's County. Like the PSI contract, the insourcing initiative will contract with an entity to hire and manage child support staff. This contract will include a number of performance measures providing the private entity with deadlines for the work conducted by the private entity and the people hired by the entity. **The department should explain the plan for filling State regular positions that become vacant in jurisdictions where insourcing contracts are held. Specifically, the department should clarify whether vacant positions will be abolished as they come open in favor of greater privatization. The department should also discuss how management responsibilities will be coordinated between local department staff and vendor staff.**

Privatization

In other words, insourcing is another way of saying privatization, which is a concept the State has been contemplating for a long time in the child support arena. The State has been conducting a privatization pilot program in Baltimore City and Queen Anne's County since 1999. The purpose of the pilot program was to find out whether privatization would bring greater efficiency and effectiveness to the process of establishing paternity and collecting timely payments in the two jurisdictions.

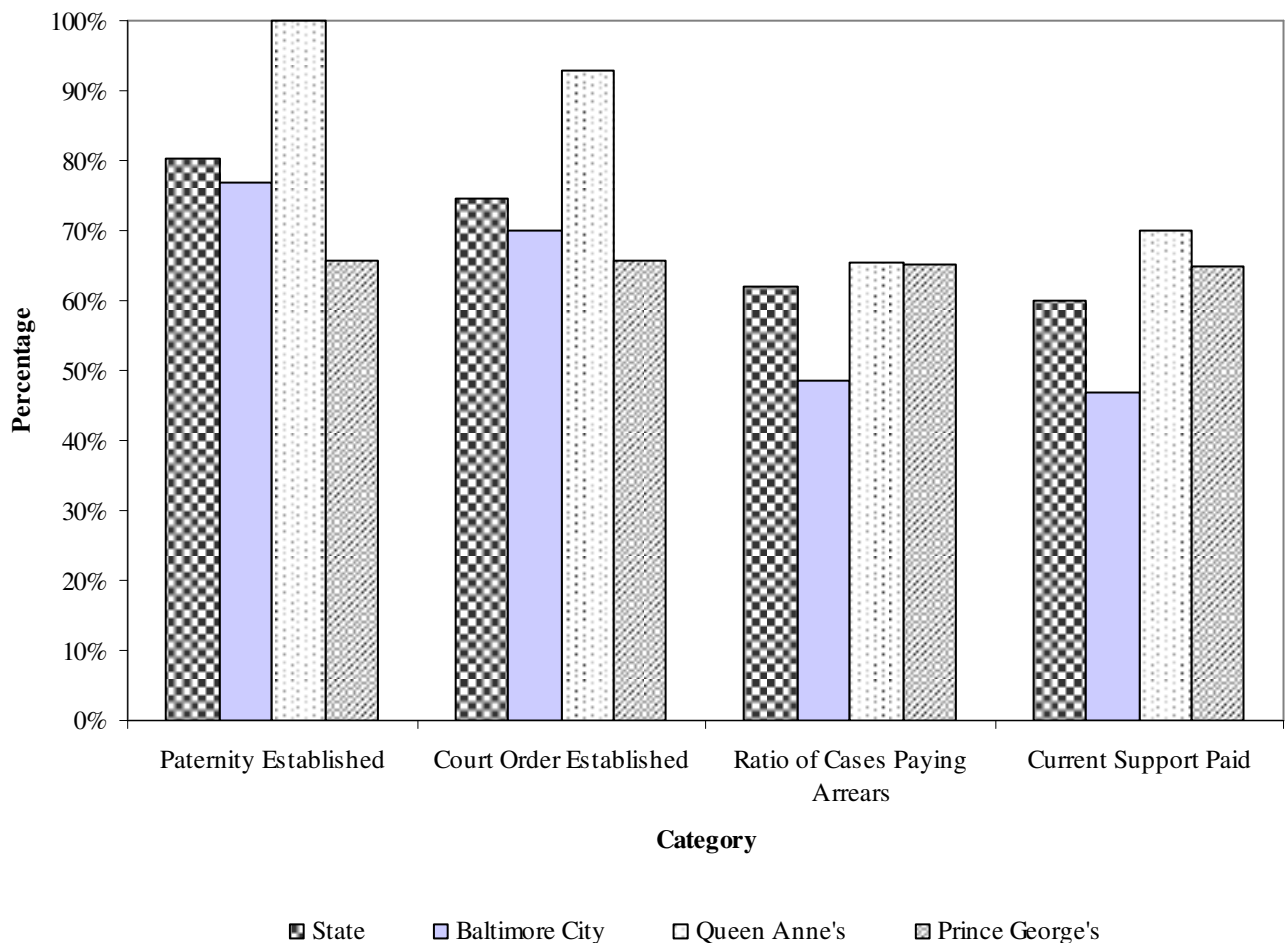
The evaluations of privatization have consistently provided mixed results. In the early years of the pilot program, four counties (Washington, Calvert, Howard, and Montgomery) were chosen as demonstration sites to compare the privatized counties against. **The department should comment about how the demonstration sites are performing compared to the privatized counties and the rest of the State.**

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Performance has improved for both counties during privatization. However, it is difficult to attribute the improvements to privatization because at the same time a number of computer enhancements were implemented and child support management gained a number of efficiencies nationwide.

The most recent data in **Exhibit 8** shows Queen Anne’s County is exceeding the State average on the performance measures, but Baltimore City continues to lag behind the State’s average on the measures. The success in Queen Anne’s County could be due to the caseload ratio and demographic factors rather than privatization.

Exhibit 8
Privatization Compared to Statewide Numbers
October 1, 2004 – June 30, 2005



Source: Department of Human Resources

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Baltimore City's performance in the pilot program is difficult to evaluate because the city has unique challenges not shared by the rest of the State. When compared to Prince George's County, which has the next highest child support caseload and is a somewhat urban jurisdiction, Baltimore City performs better with respect to paternity established and court orders established and lags behind Prince George's County for ratio of cases paying arrears and child support paid.

It is possible the performance measures are not affected by private/State employees. Instead, the key to improved performance may be caseload ratios. Since there is no striking evidence that the privatization is beneficial over the State-run counties, the next thing to look at is cost. Is it more expensive or affordable for the child support functions to be privatized or to increase the number of child support PINs to achieve a 450 caseload ratio in all jurisdictions.

The department should conduct an analysis of the cost-effectiveness of the child support offices throughout the State (i.e., \$1 spent on the program brings in how many child support dollars). Also, the department should compare the outcomes of Baltimore City to similar jurisdictions outside of the State. The department should use this information to draw conclusions about which direction CSEA should move towards – privatization throughout the State or in certain jurisdictions or working towards getting caseload numbers to the 450 level.

Recommended Actions

- | | <u>Amount
Reduction</u> | |
|---|------------------------------------|----|
| 1. Reduce funding for insourcing initiative. The contract for the insourcing initiative will not be signed until June 2006, which means the \$2.2 million allocated in fiscal 2006 for the insourcing initiative will be expended in fiscal 2006 and can be encumbered to pay for fiscal 2007 services. The fiscal 2007 allowance also includes funds to cover the costs of the insourcing initiative in fiscal 2007. | \$ 748,000 | GF |
| | \$ 1,452,000 | FF |
| 2. Adopt the following narrative: | | |

Cost-effectiveness of Child Support: The committees are concerned about the future of child support in the State. The committees request that the Department of Human Resources (DHR) provide a report on the cost-effectiveness of child support programs throughout the State with specific attention toward the cost-effectiveness of privatization.

Information Request	Author	Due Date
Report on the cost-effectiveness of child support	DHR	October 1, 2006

Total Reductions	\$ 2,200,000
Total General Fund Reductions	\$ 748,000
Total Federal Fund Reductions	\$ 1,452,000

Current and Prior Year Budgets

**Current and Prior Year Budgets
DHR – Child Support Enforcement
(\$ in Thousands)**

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2005					
Legislative Appropriation	\$17,015	\$6,257	\$59,559	\$0	\$82,831
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	-1,560	1,867	-608	0	-301
Reversions and Cancellations	0	-1,102	-2,920	0	-4,022
Actual Expenditures	\$15,455	\$7,022	\$56,031	\$0	\$78,508
Fiscal 2006					
Legislative Appropriation	\$16,334	\$7,170	\$59,192	\$0	\$82,695
Budget Amendments	154	748	1,452	0	2,354
Working Appropriation	\$16,487	\$7,918	\$60,644	\$0	\$85,049

Note: Numbers may not sum to total due to rounding.

Fiscal 2005

CSEA spent \$78.5 million in fiscal 2005, which is \$4.3 million below the legislative appropriation. A majority of the general funds decrease of \$1.6 million is the result of higher than budgeted turnover.

Special funds increased \$1.9 million with \$1.4 million from the Child Support Reinvestment Fund based on CSEA's performance and the remaining \$437,000 going towards lower than budgeted turnover at the local child support enforcement offices. Unspent special funds in the amount of \$1.1 million resulted from less than anticipated Cooperative Reimbursement Monitoring Fees.

Federal funds decreased \$608,293, mostly resulting from a transfer of funds to DBM's Major Information Technology Development Project Fund to cover expenditures related to Children's Electronic Social Services Information Exchange. Cancelled federal funds in the amount of \$2.9 million are from departmental position reclassifications, communications, blood test, and lease costs.

Fiscal 2006

The working appropriation for Child Support Enforcement is \$2,353,716 higher than the legislative appropriation. A majority (\$1.5 million in federal funds and \$748,000 in special funds) of the additional funds replace funds included in the budget but restricted by the General Assembly for an insourcing initiative. The general fund increase of \$153,716 is due to a transfer from DBM for cost-of-living adjustments.

Audit Findings

Audit Period for Last Audit:	December 21, 2000 – March 9, 2004
Issue Date:	May 2005
Number of Findings:	21
Number of Repeat Findings:	12
% of Repeat Findings:	57%
Rating: (if applicable)	Unsatisfactory

- Finding 1:** CSEA was not eligible to receive federal incentive payments of up to \$4.2 million because performance data reported was not accurate.
- Finding 2:** **Sufficient accountability and control was not exercised over undisbursed funds totaling in excess of \$5 million.**
- Finding 3:** Contract ambiguities and CSEA payment practices contributed to CSEA paying a vendor an additional \$1.45 million to settle a contract dispute.
- Finding 4:** Required reports were not obtained from the private child support contractor.
- Finding 5:** Vendor payments for one cost reimbursement contract were not verified.
- Finding 6:** Accounts were improperly removed from the federal tax refund offset program.
- Finding 7:** **Follow-up on employers of obligors that failed to withhold and remit obligor wages was lacking.**
- Finding 8:** CSEA did not maximize its ability to seize bank accounts of obligors with delinquent balances.
- Finding 9:** **Social Security numbers of obligors were not always obtained or recorded potentially reducing the effectiveness of collection efforts.**
- Finding 10:** The private contractor’s collection efforts were not reviewed as required and contracts with credit bureaus were permitted to lapse.
- Finding 11:** **Driver’s license suspension referrals rejected by the Motor Vehicle Administration were not investigated and remained unprocessed.**
- Finding 12:** Due to legal concerns, work-restricted driver’s licenses were not reevaluated when obligors did not make required payment for extended periods.

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- Finding 13:** Follow-up with delinquent obligors was not always timely.
- Finding 14:** The performance of local child support services was not effectively monitored.
- Finding 15:** CSEA did not calculate the cost-effectiveness of individual local offices to help maximize incentive funds received.
- Finding 16:** The central disbursement account was not reconciled.
- Finding 17:** Thirteen employees could process refunds without independent supervisory approvals.
- Finding 18:** CSEA had not established adequate controls to prevent or detect unauthorized changes to critical data.
- Finding 19:** CSEA did not effectively monitor the central collection contractor.
- Finding 20:** Proper internal control was not established over undeliverable checks.
- Finding 21:** CSEA did not maintain adequate records or perform adequate collection efforts on certain accounts receivable.

*Bold denotes item repeated in full or part from preceding audit report.

**Object/Fund Difference Report
DHR – Child Support Enforcement**

<u>Object/Fund</u>	<u>FY05 Actual</u>	<u>FY06 Working Appropriation</u>	<u>FY07 Allowance</u>	<u>FY06 - FY07 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	664.05	705.25	705.25	0	0%
02 Contractual	0.25	0	0	0	0.0%
Total Positions	664.30	705.25	705.25	0	0%
Objects					
01 Salaries and Wages	\$ 36,708,404	\$ 37,786,000	\$ 40,860,881	\$ 3,074,881	8.1%
02 Technical & Spec Fees	193,655	37,708	36,923	-785	-2.1%
03 Communication	828,329	1,155,478	1,068,364	-87,114	-7.5%
04 Travel	111,830	112,305	118,922	6,617	5.9%
06 Fuel & Utilities	54,075	52,394	71,801	19,407	37.0%
07 Motor Vehicles	34,911	140,423	155,008	14,585	10.4%
08 Contractual Services	36,630,567	41,295,687	48,118,475	6,822,788	16.5%
09 Supplies & Materials	361,460	364,716	408,925	44,209	12.1%
10 Equip - Replacement	29,681	0	0	0	0.0%
11 Equip - Additional	154,987	0	0	0	0.0%
12 Grants, Subsidies, and Contributions	33,722	39,740	40,661	921	2.3%
13 Fixed Charges	3,365,730	4,064,412	4,008,848	-55,564	-1.4%
Total Objects	\$ 78,507,351	\$ 85,048,863	\$ 94,888,808	\$ 9,839,945	11.6%
Funds					
01 General Fund	\$ 15,454,803	\$ 16,487,376	\$ 18,324,955	\$ 1,837,579	11.1%
03 Special Fund	7,021,817	7,917,780	9,197,191	1,279,411	16.2%
05 Federal Fund	56,030,731	60,643,707	67,366,662	6,722,955	11.1%
Total Funds	\$ 78,507,351	\$ 85,048,863	\$ 94,888,808	\$ 9,839,945	11.6%

**Fiscal Summary
DHR – Child Support Enforcement**

<u>Program/Unit</u>	<u>FY05 Actual</u>	<u>FY06 Wrk Approp</u>	<u>FY07 Allowance</u>	<u>Change</u>	<u>FY06 - FY07 % Change</u>
06 Local Child Support Enforcement Administration	\$ 36,782,406	\$ 38,754,197	\$ 41,700,387	\$ 2,946,190	7.6%
08 Support Enforcement - State	41,724,945	46,294,666	53,188,421	6,893,755	14.9%
Total Expenditures	\$ 78,507,351	\$ 85,048,863	\$ 94,888,808	\$ 9,839,945	11.6%
General Fund	\$ 15,454,803	\$ 16,487,376	\$ 18,324,955	\$ 1,837,579	11.1%
Special Fund	7,021,817	7,917,780	9,197,191	1,279,411	16.2%
Federal Fund	56,030,731	60,643,707	67,366,662	6,722,955	11.1%
Total Appropriations	\$ 78,507,351	\$ 85,048,863	\$ 94,888,808	\$ 9,839,945	11.6%