

Program Budget Comparison

The following table summarizes the total legislative budget for the program by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2012	Approp. Fiscal 2013	Budget Fiscal 2014	Budget Fiscal 2015	Biennium Fiscal 12-13	Biennium Fiscal 14-15	Biennium Change	Biennium % Change
FTE	163.75	163.75	163.75	163.75	163.75	163.75	0.00	0.00%
Personal Services	8,591,298	8,896,798	9,500,208	9,521,307	17,488,096	19,021,515	1,533,419	8.77%
Operating Expenses	1,969,176	1,839,211	2,000,757	2,021,785	3,808,387	4,022,542	214,155	5.62%
Equipment & Intangible Assets	22,694	0	22,694	22,694	22,694	45,388	22,694	100.00%
Debt Service	0	59,014	0	0	59,014	0	(59,014)	(100.00%)
Total Costs	\$10,583,168	\$10,795,023	\$11,523,659	\$11,565,786	\$21,378,191	\$23,089,445	\$1,711,254	8.00%
General Fund	2,599,009	4,085,189	2,846,378	2,853,471	6,684,198	5,699,849	(984,349)	(14.73%)
State Special	745,938	1,613,380	818,346	825,577	2,359,318	1,643,923	(715,395)	(30.32%)
Federal Special	7,238,221	5,096,454	7,858,935	7,886,738	12,334,675	15,745,673	3,410,998	27.65%
Total Funds	\$10,583,168	\$10,795,023	\$11,523,659	\$11,565,786	\$21,378,191	\$23,089,445	\$1,711,254	8.00%

Page Reference

Legislative Budget Analysis, B-55

Funding

Child support activities are funded with a combination of about 25% general fund, 7% state special revenue, and 68% federal funds. The federal Title IV-D eligible expenditures are funded 66% with federal IV-D funds and the remaining expenditures are funded at 34% by a combination of general fund and state special revenues.

State Special Revenue

State special revenue is generated primarily from the retention of collections made on behalf of TANF. The funds recovered on behalf of TANF recipients are retained by the state at the state share of the federal FMAP rate (about 33.7% in FY 2014). There is no retained revenue from non-TANF collections, which is simply collected and sent on to the custodial parent.

Federal Funds

Federal revenue reflects the 66% federal match for eligible CFSD expenditures and the incentive funds that are received for meeting or exceeding the federal incentive performance measures and related benchmarks.

Budget Summary by Category

The following summarizes the total budget by base, present law adjustments, and new proposals.

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2014	Budget Fiscal 2015	Biennium Fiscal 14-15	Percent of Budget	Budget Fiscal 2014	Budget Fiscal 2015	Biennium Fiscal 14-15	Percent of Budget
Base Budget	2,599,009	2,599,009	5,198,018	91.20%	10,583,168	10,583,168	21,166,336	91.67%
Statewide PL Adjustments	247,369	254,462	501,831	8.80%	915,728	942,555	1,858,283	8.05%
Other PL Adjustments	(12,645)	(13,540)	(26,185)	(0.46%)	0	0	0	0.00%
New Proposals	12,645	13,540	26,185	0.46%	24,763	40,063	64,826	0.28%
Total Budget	\$2,846,378	\$2,853,471	\$5,699,849		\$11,523,659	\$11,565,786	\$23,089,445	

Present Law Adjustments

The "Present Law Adjustments" table shows the changes to the adjusted base budget approved by the legislature.

Present Law Adjustments	-----Fiscal 2014-----					-----Fiscal 2015-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
Personal Services					1,304,737					1,326,731
Vacancy Savings					(395,827)					(396,722)
Inflation/Deflation					6,818					12,546
Total Statewide Present Law Adjustments		\$247,369	\$63,988	\$604,371	\$915,728		\$254,462	\$66,018	\$622,075	\$942,555
DP 50 - Initial Motion to FY 2012 Base	0.00	(247,369)	(63,988)	(604,371)	(915,728)	0.00	(254,462)	(66,018)	(622,075)	(942,555)
DP 51 - Adjustment for Statewide Personal Services	0.00	233,233	56,540	619,137	908,910	0.00	238,169	57,872	633,968	930,009
DP 52 - Adjustment for Statewide Operations	0.00	1,491	553	4,774	6,818	0.00	2,753	1,016	8,777	12,546
Total Other Present Law Adjustments	0.00	(\$12,645)	(\$6,895)	\$19,540	\$0	0.00	(\$13,540)	(\$7,130)	\$20,670	\$0
Grand Total All Present Law Adjustments	0.00	\$234,724	\$57,093	\$623,911	\$915,728	0.00	\$240,922	\$58,888	\$642,745	\$942,555

DP 50 - Initial Motion to FY 2012 Base - The legislature adopted a motion to establish the starting point for budget deliberations as the FY 2012 base. This adjustment removes statewide present law adjustments for personal services, vacancy savings, fixed costs, and inflation/deflation.

DP 51 - Adjustment for Statewide Personal Services - This adjustment funds statewide personal services and vacancy savings.

DP 52 - Adjustment for Statewide Operations - This adjustment funds the fixed cost and inflation/deflation rates as approved by the General Government Subcommittee.

New Proposals

New Proposals	-----Fiscal 2014-----					-----Fiscal 2015-----					
	Program	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 53 - Base Funding Switch											
05	0.00	12,645	6,895	(19,540)	0	0.00	13,540	7,130	(20,670)	0	
DP 50001 - Private Lease Adjustment											
05	0.00	0	8,420	16,343	24,763	0.00	0	13,621	26,442	40,063	
Total	0.00	\$12,645	\$15,315	(\$3,197)	\$24,763	0.00	\$13,540	\$20,751	\$5,772	\$40,063	

DP 53 - Base Funding Switch - The legislature approved a fund switch between fund types to fund base operations.

DP 50001 - Private Lease Adjustment - The Legislature approved funds for the 2015 biennium to pay the cost associated with lease adjustments in non-state owned buildings throughout the state.