



**CENTRAL SIERRA CHILD SUPPORT AGENCY  
Board of Directors Meeting**

**Location:**

Monday, April 27, 2026, 2:00 PM  
Central Sierra Child Support Agency  
639 New York Ranch Rd., Jackson, California

**Teleconference:**

*Autumn Andahl – 891 Mountain Ranch Rd, San Andreas, CA 95249  
Steve Griefer – 2 S. Green St, Sonora, CA 95370  
Anaiah Kirk – 2 S. Green St, Sonora, CA 95370*

**BOARD OF DIRECTORS**

Terry Woodrow, Chair	Logan Carnell
Gary Tofanelli, Vice Chair	Steve Griefer
Autumn Andahl	Anaiah Kirk
Jeff Brown	

**PLEASE NOTE**

*All proceedings are conducted in English. The Board is committed to making its proceedings accessible to all citizens. Individuals with special needs may call 209-418-6128. All inquiries must be made at least 48 hours prior to the meeting. Public hearing items will commence no sooner than the times listed on the agenda.*  
**NOTE: This meeting will take place at the location listed above AND will be available via teleconference as follows:**

**Join By Phone: (US) +1 669-900-6833, Meeting ID: 872 0857 6732  
Passcode: 311017**

**REGULAR MEETING AGENDA**

**PUBLIC MATTERS NOT ON THE AGENDA:** Discussion items only; no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Central Sierra Child Support Agency Board of Directors; however, any matter that requires action may be referred to staff for a report and recommendation for possible action at a subsequent Board meeting. Please note - there is a three (3) minute limit per topic.

**CONSENT AGENDA:** Items listed on the consent agenda are considered routine and may be enacted by one (1) motion. Any item(s) may be removed for discussion and made a part of the regular agenda at the request of a Board member(s).

**I. Minutes:** Review and approval of the minutes for the January 26, 2026, Board meeting.

**ADMINISTRATIVE MATTERS**

**II. 2026-2027 FY Preliminary Budget:** Discussion and possible action concerning adoption of the Preliminary 2026-2027 Budget

- a. Britt Memorandum re FY 2026-2027 Preliminary Budget
- b. FY 2026-2027 Preliminary Revenues
- c. FY 2026-2027 Preliminary Expenditures

**III. 2025-2026 FY Budget Status & Transfer request:** Report on current year budget status and possible action concerning budget transfers.

**IV. Executive Report:** Review of budget and statistical report for period ending 03/31/26; program and administrative report.

**CLOSED SESSION** may be called for labor negotiations (pursuant to Government Code §54957.6), personnel matters (pursuant to Government Code §54957), real estate negotiations/acquisitions (pursuant to Government Code §54956.8), and/or pending or potential litigation (pursuant to Government Code §54956.9).

**V. Public Employee Performance Evaluation (Government Code § 54957)** Title: Executive Director. Possible action.

**NEXT REGULARLY SCHEDULED BOARD MEETING:** July 27, 2026, at 2:00 pm – CSCSA, 639 New York Ranch Rd., Jackson, CA

**ADJOURNMENT**

**AGENDA ITEM**

**I**

**BOARD OF DIRECTORS**  
Central Sierra Child Support Agency  
639 New York Ranch Road  
Jackson, CA 95642

**MINUTES**  
**January 26, 2026**  
**2:06 p.m.**

The Board of Directors of the Central Sierra Child Support Agency met on the above date pursuant to adjournment, and the following proceedings were had, to wit:

**Directors present: Roll call**

Autumn Andahl  
Jeff Brown  
Logan Carnell  
Gary Tofanelli  
Terry Woodrow

**Absent:**

Steve Grierfer  
Anaiah Kirk

**Staff present:**

Kim Britt, Executive Director  
Daniel Padilla, Deputy Director  
Lisa Bispham, Staff Services Specialist  
Shannon DeNatale Boyd, General Counsel

**PUBLIC MATTERS NOT ON THE AGENDA:** *None*

**CONSENT AGENDA:**

- I. Minutes:** Review of the minutes of the October 27, 2025, Board meeting.
- II. Audit for Fiscal Year 2024/2025:** Report on audit of financial statements for the year ended on June 30, 2025, as completed by Bowman & Company, LLP.

Motion by Director Woodrow and second by Director Carnell to approve the minutes and audit report as presented. Motion carries 5-0-0 with Directors Grierfer and Kirk absent for the vote.

**ADMINISTRATIVE MATTERS**

**III. Annual Business Matters – Board Officers:**

- a. **Chair** – Nomination made for Director Woodrow to serve as Chair for 2026.

- b. **Vice Chair** – Nomination made for Director Tofanelli to serve as Vice Chair for 2026.
- c. **Secretary** – Recommendation that Agency staff, Lisa Bispham, be appointed as Secretary for 2026.

Motion by Director Andahl and second by Director Carnell to approve the above recommendations. Motion carries 5-0-0 with Directors Griefer and Kirk absent for the vote.

**IV. Establishment of Meeting Schedule for 2026:** Executive Director Britt reviewed the proposed meeting schedule for February 2026 through January 2027, with meetings scheduled generally on the 4<sup>th</sup> Monday of the month, with in-person quarterly meetings, with a virtual option, to occur regularly and monthly meetings to occur as needed. Britt highlighted that the May standby meeting is scheduled for the 3<sup>rd</sup> Monday of the month on May 18<sup>th</sup> due to the Memorial Day holiday and the rest of the meetings are scheduled for the 4<sup>th</sup> Monday of the month.

Motion by Director Brown and second by Director Carnell to approve the proposed 2026 Board Meeting Schedule. Motion carries 5-0-0 with Directors Griefer and Kirk absent for the vote.

#### **RESOLUTION NO. 26-001**

Resolution approving the 2026 Board meeting schedule.

**V. Executive Report:** Executive Director Kim Britt reviewed the highlights and opportunities from each of the following divisions to the Board.

*Fiscal:* Britt reported that the Agency is at 50% of the year and allocation spending was at 51% of our budget through December 31, 2025. She reported that based on current budget projections, the Agency does not anticipate utilizing the Federal Performance Incentive Funds (FPIP) included in the proposed budget. Britt further noted that the Agency's budget remains stable and looks good.

*Human Resources:* Britt reported that staffing levels have remained consistent, with no employee departures during the past quarter, an improvement compared to recent years. The Agency currently has 25 employees, and we are intentionally keeping one Child Support Specialist position vacant for budget purposes; this vacancy has not adversely affected workload capacity or service quality. Newer staff have completed their formal training and are doing well as they integrate into their roles and gain confidence. Britt noted that, in an effort to maintain staffing levels, the leadership team is committed to seeking opportunities for staff to engage in professional development. Several staff members have participated in statewide committees during the last quarter, allowing them to learn from colleagues in other child support agencies while contributing their own knowledge and expertise to others. This involvement has been a valuable growth opportunity for those staff members.

Britt reported that the second half of open enrollment for supplemental benefits concluded on November 26, 2025. Historically, few staff have taken advantage of the available plans. This year, Staff Services Specialist Lisa Bispham did a wonderful job educating staff on the benefit options and associated costs, as well as implementing an online enrollment portal to streamline the process. These improvements resulted in increased participation in supplemental benefits, and staff provided positive feedback on the process.

*Technology & Security:* Britt reported that staff are required to complete annual information security training each January required by the State, and timely completion has historically been a challenge. This year, Staff Services Specialist Dalaine Heagle implemented a creative and engaging contest to encourage participation. As a result, all staff completed the training within the first two weeks, representing significant improvement over prior years.

Britt reported that the Agency has finalized a new lease agreement with Calaveras Health and Human Services Agency. The Agency currently maintains two full-time staff stationed in Calaveras and leases two cubicle workspaces with them. Under the new agreement, monthly lease costs were reduced by \$872.00, resulting in meaningful cost savings while allowing the Agency to continue providing on-site services to Calaveras' customers.

*Marketing & Outreach:* Britt reported that on December 13, 2025, the Agency participated in the Sutter Creek Parade of Lights in Amador County. This event provided an opportunity for staff to engage with the community and establish new connections. The Agency has also been invited to participate in the parade at the Italian Picnic Grounds in June.

Britt shared that the Agency has experienced significant growth in social media engagement over the past year, which she attributed to the partnership with Grays Peak Strategies (GPS) and their targeted outreach efforts. GPS developed a mascot for us, which is a dog named Scout, to help present family-focused content, including parenting tips, family activities, community events, simple recipes, and helpful information about the child support program. These efforts have produced strong results, including an increase of more than 100% in social media followers, greater visibility through Google searches, and increased name recognition within the community. The Board members provided additional outreach resources for our team to explore.

*Program Performance:* Deputy Director Daniel Padilla reported that in 2025 CSCSA experienced a 24.6% increase in requests for services from 159 new open cases in 2024 to 211 in 2025. This represents the highest increase among local child support agencies (LCSAs) statewide. We are proud of this accomplishment and attribute this growth to our targeted outreach and marketing efforts, as well as continued improvements in business processes.

Padilla reviewed the program dashboard summary and discussed the Agency's goals and results as of December 2025. He also highlighted that, in addition to completing their regular duties, staff successfully collected several large payments during the last quarter totaling \$144,000. These funds directly benefited five families in the community and were distributed just before the holidays.

Padilla further shared that in previous years the State Department of Child Support Services (DCSS) required LCSAs to develop a Performance Management Plan (PMP) in addition to our internal strategic plan. DCSS no longer requires submission of a PMP and for 2026 the Agency has combined these documents into a single, streamlined Strategic Plan to improve alignment and efficiency. The 2026 Strategic Plan outlines key projects and initiatives designed to enhance service delivery and improve the overall staff experience. Britt added that her intent is to present the Strategic Plan to the Board beginning in October each year, aligning the reporting cycle with the federal fiscal year of October 1 through September 30.

**NEXT BOARD MEETING:** The next board meeting is scheduled for April 27, 2026, at 2:00 pm at 639 New York Ranch Rd., Jackson, California.

**ADJOURNMENT:** The meeting was adjourned at 2:45 p.m.

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Chair, Board of Directors

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KIMBERLY BRITT  
Executive Director  
By: Lisa L. Bispham, Staff Services Specialist

**AGENDA ITEM**

**II**



## MEMORANDUM

**DATE:** April 20, 2026  
**TO:** Board of Directors  
**FROM:** Kim Britt, Executive Director  
**SUBJECT:** 2026-27 Fiscal Year Preliminary Budget

**(AGENDA ITEM II)**

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Enclosed is the proposed preliminary budget for the 2026-27 State fiscal year (SFY), prepared pursuant to **Section 8** of the *Amended and Restated Joint Powers Agreement* for approval each April. The approved proposed budget must also be submitted to the State Department of Child Support Services (DCSS) by April 30, 2026.

### **Background:**

Our initial allocation letter has been received; however, it may be adjusted following the May Revision of the Governor's Budget. If an adjustment occurs, a revised budget will be presented at the July 2026 Board meeting. The proposed preliminary budget presented today is based on the same funding level as last year. Our Electronic Data Processing (EDP) allocation for the Agency also remains at the same level as in SFY 2025-26.

In SFY 2024-25 the Budget Act released on July 1, 2024, reduced funding for the Local Child Support Agencies (LCSAs) by \$17.65 million, with the intent to restore those funds in SFY 2026-27. While the Governor's Budget currently includes this restoration, State DCSS plans to direct the restored funds to underfunded LCSAs rather than returning them to the agencies that experienced the reduction. Although Central Sierra Child Support Agency (CSCSA) is considered an underfunded LCSA, it falls just below the threshold for receiving any of the restored funding.

Since 2020, when CSCSA experienced a significant budget reduction, our funding has fluctuated through various increases and decreases. Over the past six years, our overall budget has declined by \$752,978. While the Agency has managed to absorb these reductions, we have been anticipating the reinstatement of \$108,657 this year, which is no longer expected.

Please note the following regarding the funding and accounting of the Agency's costs:

1. The Agency's primary sources of revenue are State and Federal funds (34/66), all administered through State DCSS. No member county provides revenue to the Agency. On occasion, additional revenue may be received for specific purposes, such as insurance reimbursements.

2. The State advances revenue on a monthly basis, beginning with one-twelfth of the annual allocation. Each quarter, the Agency submits an expenditure claim. The State reviews the claim and adjusts future monthly advances when the full amount advanced for that quarter was not expended.

3. At the close of the State fiscal year, any unspent portion of the annual allocation reverts to the State and cannot be carried forward, except for Federal Performance Incentive Funds (FPIF). This rollover process, implemented by DCSS in 2022, allows LCSAs to carry forward up to 3% of their total allocation. For CSCSA, the maximum allowable rollover is \$200,000. FPIF funds may be withdrawn at any point during the fiscal year, provided they are used in accordance with funding rules.

4. Each annual budget is developed to align with the State allocation. Historically, for this Agency and for other county LCSAs, the full allocation has not been fully expended.

## **Budget Build for SFY 2026-27**

### **Revenues:**

The proposed preliminary budget includes 100% of the non-EDP revenue for the four member counties, totaling **\$4,187,800.00**. The EDP allocation is projected to remain unchanged from SFY 2025-26 at **\$6,830.00**.

### **Expenditures:**

Set forth below are notes regarding the accounts where there are significant changes from the 2025-26 final budget.

#### **1. Salary & Benefits:**

a. **Salaries (Fund 1002000):** The budget includes salaries for 25 positions. Scheduled step increases and COLAs have been incorporated. The overall *increase* from the 2025-26 Salary Budget is **\$127,195.22**. This increase is primarily due to maintaining 25 filled positions, which reduces salary savings similar to what we have experienced in prior years, as well as wage increases for existing staff resulting from step advancements and COLAs. CSCSA currently has one Child Support Specialist (CSS) vacancy that will remain unfilled due to budget restraints.



b. **Benefits (Fund 1002500):** The budget reflects an overall *increase* of **\$90,387.69** compared to the 2025-26 budget. While the Agency realized savings in medical costs and workers' compensation, these were offset by increases in Agency retirement costs, taxes, and the need to budget for the leave liability fund. These factors are the primary drivers for the overall increase.

2. **Services & Supplies (Fund 1003000):** The budget reflects an overall *decrease* of **\$100,444.78** compared to the 2025-26 budget. Key changes include:

- (1) **Accounts 54149 (Leases):** Pursuant to existing contracts, rent in Sonora and Jackson increases annually. As presented in the January Board Meeting, the renegotiated contract with Calaveras Health and Human Services Agency significantly reduced our lease payment.
- (2) **Account 54155 (Facility Improvements):** This line item is being reduced to zero out of necessity to balance the budget and may be increased when resources allow.
- (3) **Account 54157 (Postage):** This line item is decreasing due to cost savings achieved through process improvements.
- (4) **Account 54159 (Travel)** This line item is being reduced to essential travel only in order to balance the budget. It generally covers travel between offices, as well as for meetings and training. These activities will be limited until funding permits.
- (5) **Account 56176 (Insurance)** This line item is decreasing based on projected premiums for general liability, property and master crime insurance.
- (6) **Account 56180 (Marketing & Outreach):** This line item is being reduced due to the need to reduce expenses. Although marketing and outreach remain an important need for the program, we will focus on no- to low-cost strategies.
- (7) **Account 56190 (Service of Process):** This line item is increasing due to higher required legal program costs. We are currently analyzing processes to maximize the use of no-cost service options.
- (8) **Account 59100 (Training):** This line item is being reduced to help decrease overall expenses. Training remains important for staff development, so we will continue pursuing no-cost training opportunities.

3. **Fixed assets (Fund 1005000):** We are not proposing any changes to the fixed asset budget. While we do not anticipate needing to purchase fixed assets in the coming year, we are maintaining a small cushion for essential asset needs.

4. **Automation (Fund 100700):** There is no change in this fund.



In order to balance the 2026-27 budget, we must include our FPIF balance. In addition, the budget reflects a Special Revenue of \$120,000 used to balance the budget, which represents a mid-year reallocation of funds from DCSS that has already been confirmed. While we had budgeted the use of FPIF in both the 2024-25 and 2025-26 budget years, we did not need to draw on those funds due to savings realized in various areas.

CSCSA will continue exploring opportunities to reduce costs in the areas of Benefits and Services and Supplies.

**RECOMMENDATION:** It is recommended that the Board approve the Proposed Preliminary Budget for SFY 2026-27.

**CENTRAL SIERRA CHILD SUPPORT AGENCY  
REVENUE BUDGET-PRELIMINARY  
FISCAL YEAR 2026-2027**

Line Item Title	Account	Account Title	2024-2025 FINAL	2025-2026 FINAL	2026-2027 PRELIM	2026-2027 FINAL
GENERAL FUND	40100	STATE/COUNTY REVENUES	\$ 1,423,852.00	\$ 1,423,852.00	\$ 1,423,852.00	
GENERAL FUND	40200	FEDERAL REVENUES	\$ 2,763,948.00	\$ 2,763,948.00	\$ 2,763,948.00	
GENERAL FUND	40300	FEDERAL INCENTIVE				
GENERAL FUND	40400	STATE SPECIAL PROJECTS				
GENERAL FUND	41100	EDP-RECURRING	\$ 6,830.00	\$ 6,830.00	\$ 6,830.00	
GENERAL FUND	41200	EDP-NON-RECURRING				
TOTAL ALLOCATION BY FY:			\$ 4,194,630.00	\$ 4,194,630.00	\$ 4,194,630.00	\$ -

**\*FPIF AVAILABLE BALANCE: \$ 200,000**

FY2026-2027 ALLOCATION:	\$ 4,194,630.00	\$	-
SPECIAL REVENUE:	\$ 120,000.00	\$	-
*FPIF:	\$ 197,138.13	\$	-
FY2026-2027 TOTAL REVENUE:	\$ 4,511,768.13	\$	-

**CENTRAL SIERRA CHILD SUPPORT AGENCY  
EXPENDITURE BUDGET - PRELIMINARY  
FISCAL YEAR 2026-2027**

LINE ITEM TITLE	ACCOUNT	ACCOUNT TITLE	2024-2025 FINAL	2025-2026 FINAL	2026-2027 PRELIM	2026-2027 FINAL
<b>1002000 SALARIES</b>						
SALARIES	51005	CASEWORKERS	\$ 650,143.34	\$ 668,598.20	\$ 669,087.52	
SALARIES	51010	CS SUPERVISORS	\$ 200,352.73	\$ 216,692.32	\$ 247,459.52	
SALARIES	51015	CS CLERICAL	\$ 82,453.01	\$ 84,536.74	\$ 89,466.56	
SALARIES	51020	CS MANAGERS	\$ 117,766.30	\$ 107,078.80	\$ 125,547.36	
SALARIES	51035	ATTORNEYS	\$ 166,026.56	\$ 165,541.60	\$ 177,320.00	
SALARIES	51060	CFW-COLLECTIONS	\$ 39,817.92	\$ 61,037.80	\$ 65,395.20	
SALARIES	51066	TEMP/EXTRA HELP	\$ 50,694.00		\$ -	
SALARIES	51067	OVERTIME	\$ 2,500.00	\$ -	\$ -	
SALARIES	51078	ADMINISTRATORS	\$ 353,912.00	\$ 327,580.00	\$ 367,771.20	
SALARIES	51088	ADMINISTRATION SUPPORT	\$ 362,602.46	\$ 378,776.60	\$ 394,989.92	
<b>TOTAL SALARIES</b>			<b>\$ 2,026,268.32</b>	<b>\$ 2,009,842.06</b>	<b>\$ 2,137,037.28</b>	<b>\$ -</b>
<b>1002500 BENEFITS</b>						
BENEFITS	51340	LEAVE LIABILITY FUND	\$ 20,000.00	\$ -	\$ 45,738.00	
BENEFITS	51451	1959-EMPLOYER	\$ 52.25	\$ -	\$ -	
BENEFITS	51453	FICA	\$ 125,473.64	\$ 124,610.21	\$ 134,449.83	
BENEFITS	51454	MEDICARE	\$ 29,267.64	\$ 29,142.71	\$ 31,443.91	
BENEFITS	51455	PERS-CLASSIC	\$ 549,451.29	\$ 651,743.28	\$ 695,851.90	
BENEFITS	51457	PERS-PEPRA	\$ 77,353.01	\$ 73,577.83	\$ 80,280.69	
BENEFITS	51458	LONG TERM DISABILITY (LTD)	\$ 6,660.00	\$ 6,837.01	\$ 7,249.77	
BENEFITS	51459	WORKERS COMPENSATION	\$ 51,236.00	\$ 53,625.00	\$ 49,500.00	
BENEFITS	51460	UNEMPLOYMENT (UI) & ETT	\$ 3,584.00	\$ 3,024.00	\$ 2,800.00	
BENEFITS	51461.1	HEALTH BENEFITS - INSURANCE	\$ 573,239.62	\$ 677,303.76	\$ 663,274.40	
BENEFITS	51461.2	HEALTH BENEFITS - IN LIEU	\$ 11,880.00	\$ 14,400.00	\$ 14,400.00	
BENEFITS	51461.3	RETIREE INS PREMIUMS	\$ 11,304.00	\$ 15,168.00	\$ 13,608.00	
BENEFITS	51462	LIFE INSURANCE/AD&D	\$ 4,623.00	\$ 4,747.36	\$ 5,033.96	
BENEFITS	51463	WELLNESS PROGRAM	\$ 6,380.00	\$ 7,750.00	\$ 7,250.00	
BENEFITS	51464	DEFERRED COMPENSATION	\$ 42,632.00	\$ 29,181.84	\$ 33,018.23	
BENEFITS	51465	VEHICLE STIPEND	\$ 6,000.00	\$ -		
BENEFITS	51466	CELL PHONE STIPEND	\$ 4,200.00	\$ 3,600.00	\$ 1,200.00	
<b>TOTAL BENEFITS</b>			<b>\$ 1,523,336.45</b>	<b>\$ 1,694,711.00</b>	<b>\$ 1,785,098.69</b>	<b>\$ -</b>
<b>1003000 SERVICES &amp; SUPPLIES</b>						
SERVICES & SUPPLIES	52300	MEMBERSHIP DUES/SUBSCRIP.	\$ 6,700.00	\$ 8,750.00	\$ 8,354.00	
SERVICES & SUPPLIES	52301	e-OSCAR	\$ 120.00	\$ 120.00	\$ 136.00	
SERVICES & SUPPLIES	53340	POP PROGRAM (VDOPs)	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	
SERVICES & SUPPLIES	54149.1	JACKSON LEASE	\$ 92,400.00	\$ 96,600.00	\$ 100,800.00	
SERVICES & SUPPLIES	54149.3	CALAVERAS LEASE	\$ 11,568.00	\$ 11,568.00	\$ 3,600.00	
SERVICES & SUPPLIES	54149.5	SONORA LEASE	\$ 71,997.12	\$ 77,535.36	\$ 80,612.16	
SERVICES & SUPPLIES	54151.1	OTHER FACILITY EXP-JACKSON	\$ 22,000.00	\$ 23,240.00	\$ 24,000.00	
SERVICES & SUPPLIES	54151.3	OTHER FACILITY EXP-CALAVERAS	\$ -	\$ 1,440.00	\$ -	
SERVICES & SUPPLIES	54151.5	OTHER FACILITY EXP-SONORA	\$ 15,000.00	\$ 19,515.00	\$ 20,000.00	
SERVICES & SUPPLIES	54152.1	COMMUNICATIONS-JACKSON	\$ 8,400.00	\$ 5,450.00	\$ 7,300.00	
SERVICES & SUPPLIES	54152.5	COMMUNICATIONS-SONORA	\$ 6,000.00	\$ 1,960.00	\$ 2,000.00	
SERVICES & SUPPLIES	54154.1	OTHER OFFICE EXPENSES	\$ 12,800.00	\$ 9,500.00	\$ 9,000.00	
SERVICES & SUPPLIES	54155	FACILITY IMPROVEMENTS	\$ 5,000.00	\$ -		
SERVICES & SUPPLIES	54157.1	POSTAGE	\$ 12,240.00	\$ 12,500.00	\$ 8,000.00	
SERVICES & SUPPLIES	54159	TRAVEL EXPENSES	\$ 30,000.00	\$ 10,400.00	\$ 5,000.00	
SERVICES & SUPPLIES	55169.1	OTHER COUNTY AGENCIES - AMADOR	\$ -	\$ -	\$ -	
SERVICES & SUPPLIES	55169.3	OTHER COUNTY AGENCIES - CALAVERAS	\$ 1,000.00	\$ -	\$ -	

**CENTRAL SIERRA CHILD SUPPORT AGENCY  
EXPENDITURE BUDGET - PRELIMINARY  
FISCAL YEAR 2026-2027**

LINE ITEM TITLE	ACCOUNT	ACCOUNT TITLE	2024-2025 FINAL	2025-2026 FINAL	2026-2027 PRELIM	2026-2027 FINAL
SERVICES & SUPPLIES	55174	OTHER CONSULT/AGENCIES	\$ 40,000.00	\$ 51,200.00	\$ 54,000.00	
SERVICES & SUPPLIES	55176	INSURANCE	\$ 143,948.00	\$ 166,048.00	\$ 128,500.00	
SERVICES & SUPPLIES	56180	MARKETING & OUTREACH	\$ 70,000.00	\$ 30,000.00	\$ 5,000.00	
SERVICES & SUPPLIES	56182	LEGAL SERVICES	\$ 45,000.00	\$ 35,000.00	\$ 35,000.00	
SERVICES & SUPPLIES	56190.1	SERVICE OF PROCESS	\$ 10,000.00	\$ 14,000.00	\$ 20,000.00	
SERVICES & SUPPLIES	56192	VEHICLE MAINTENANCE	\$ 10,000.00	\$ 7,500.00	\$ 7,500.00	
SERVICES & SUPPLIES	56198	ADMINISTRATION COSTS	\$ 12,000.00	\$ 14,600.00	\$ 12,500.00	
SERVICES & SUPPLIES	56199.1	OTH SERVICES - IT SERVICES	\$ 1,000.00	\$ 1,000.00	\$ -	
SERVICES & SUPPLIES	56199.2	OTH SERVICES - MISCELLANEOUS	\$ 6,894.11	\$ 1,864.58		
SERVICES & SUPPLIES	57000.1	UTILITIES-JACKSON	\$ 30,000.00	\$ 28,200.00	\$ 30,000.00	
SERVICES & SUPPLIES	57000.3	UTILITIES-CALAVERAS	\$ 600.00	\$ 1,056.00	\$ -	
SERVICES & SUPPLIES	57000.5	UTILITIES-SONORA	\$ 12,500.00	\$ 14,700.00	\$ 12,500.00	
SERVICES & SUPPLIES	59100	TRAINING	\$ 75,000.00	\$ 35,000.00	\$ 5,000.00	
<b>TOTAL SERVICES &amp; SUPPLIES</b>			<b>\$ 755,667.23</b>	<b>\$ 682,246.94</b>	<b>\$ 581,802.16</b>	<b>\$ -</b>
<b>1005000 FIXED ASSETS</b>						
FIXED ASSETS	60155	EQUIPMENT	\$ 10,000.00	\$ 1,000.00	\$ 1,000.00	
<b>TOTAL FIXED ASSETS</b>			<b>\$ 10,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>
<b>TOTAL ADMIN</b>			<b>\$ 4,315,272.00</b>	<b>\$ 4,387,800.00</b>	<b>\$ 4,504,938.13</b>	<b>\$ -</b>
<b>1007000 AUTOMATION</b>						
AUTOMATION	80217	EDP-RECURRING	\$ 6,830.00	\$ 6,830.00	\$ 6,830.00	
AUTOMATION	80219	EDP-NON-RECURRING	\$ -	\$ -	\$ -	\$ -
<b>TOTAL AUTOMATION</b>			<b>\$ 6,830.00</b>	<b>\$ 6,830.00</b>	<b>\$ 6,830.00</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>			<b>\$ 4,322,102.00</b>	<b>\$ 4,394,630.00</b>	<b>\$ 4,511,768.13</b>	<b>\$ -</b>

<b>FY26-27 ADMIN &amp; EDP ALLOCATION</b>	<b>\$ 4,194,630.00</b>
<b>SPECIAL REVENUE</b>	<b>\$ 120,000.00</b>
<b>FPIF</b>	<b>\$ 197,138.13</b>
<b>TOTAL FUNDING</b>	<b>\$ 4,511,768.13</b>

**AGENDA ITEM**

**III**

## MEMORANDUM

**DATE:** April 20, 2026  
**TO:** Board of Directors  
**FROM:** Kim Britt, Executive Director  
**SUBJECT:** Budget Status and Transfer Request 2026-27

**(AGENDA ITEM III)**

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Central Sierra Child Support Agency (CSCSA) experienced salary savings this fiscal year while recruiting to fill vacancies, which were filled in October 2025. As a result, we project being underspent in salaries and benefits by approximately \$87,000.

We are requesting authorization to allocate a portion of this year's remaining funds toward essential items and services that the Agency will require. Given anticipated budget limitations next fiscal year, making these investments now will help prevent service gaps and ensure we remain operationally prepared. Authority is requested to make the following budget transfers:

- Up to \$3,000 from Fund 1002000 SALARIES to Fund 1005000 FIXED ASSETS.
- Up to \$50,000 from Fund 1002500 BENEFITS to Fund 1003000 SERVICES & SUPPLIES.

These funds will be earmarked for a fiscal software upgrade, vehicle maintenance, ergonomic equipment, and marketing efforts.

**Recommendation:** It is recommended that the Board approve budget transfers not to exceed \$53,000 as outlined above. In June, staff will transfer only the amount needed not to exceed the Board's authorized amount.

**AGENDA ITEM**

**IV**



## MEMORANDUM

**DATE:** April 20, 2026  
**TO:** Board of Directors  
**FROM:** Kim Britt, Executive Director  
**SUBJECT:** Executive Report

**(AGENDA ITEM IV)**

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This executive summary provides an assessment of the overall health of Central Sierra Child Support Agency (CSCSA), highlighting key performance outcomes, organizational strengths, and priority areas for improvement. The evaluation reviews financial stability, program effectiveness, workforce capacity, and alignment with strategic goals to present a clear snapshot of the Agency's current status. Findings are informed by recent performance data, stakeholder feedback, and external benchmarks, offering a balanced view of where the Agency excels and where focused action is needed. This analysis is intended to support informed decision-making and advance the Agency's mission to help families achieve self-sufficiency.

CSCSA is organized into five Administrative Divisions:

- Fiscal
- Human Resources
- Technology & Security
- Marketing & Outreach
- Child Support Program

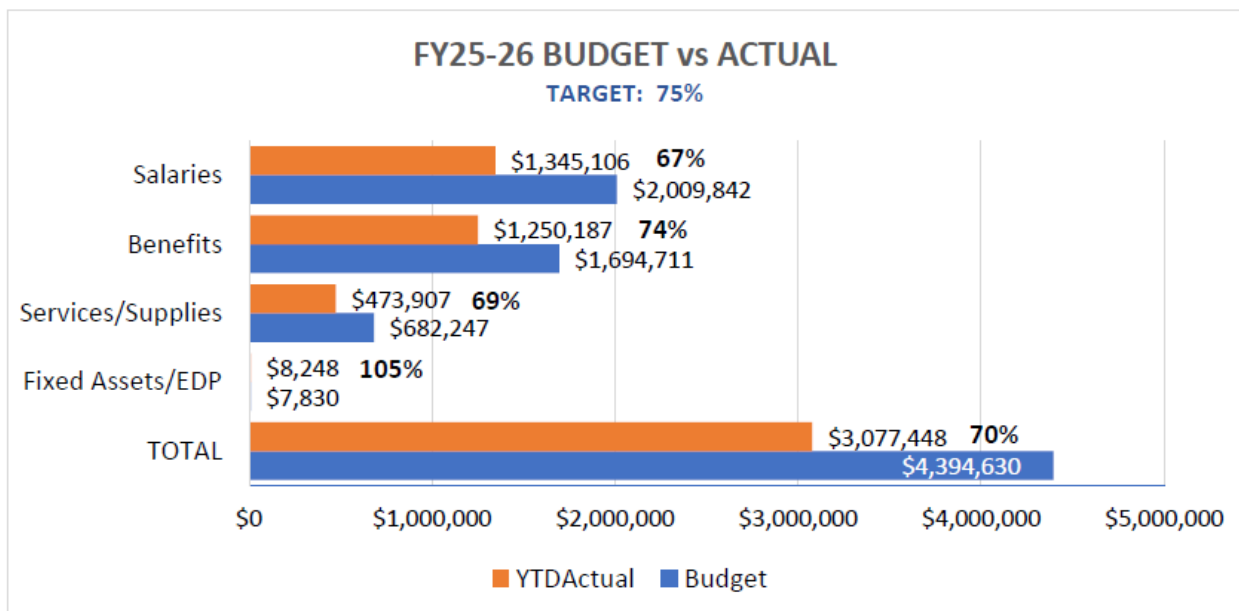
Each Division is led by a member of the Executive Leadership Team, who monitors division health and collaborates across departments to ensure the Agency is maximizing performance and outcomes. The Executive Leadership Team conducts a monthly review of each division's successes and watchpoints to stay ahead of emerging trends and address areas of concern. The most recent monthly report is attached. An overview of the leading successes and key opportunities for each division is highlighted below for your review.

## **FISCAL**

✚ The Fiscal Administrator oversees the Agency’s financial operations, including budgeting, accounting, procurement, and ensuring compliance with federal and state financial regulations. This role supports the Agency’s mission by safeguarding financial integrity and enabling responsible resource management.

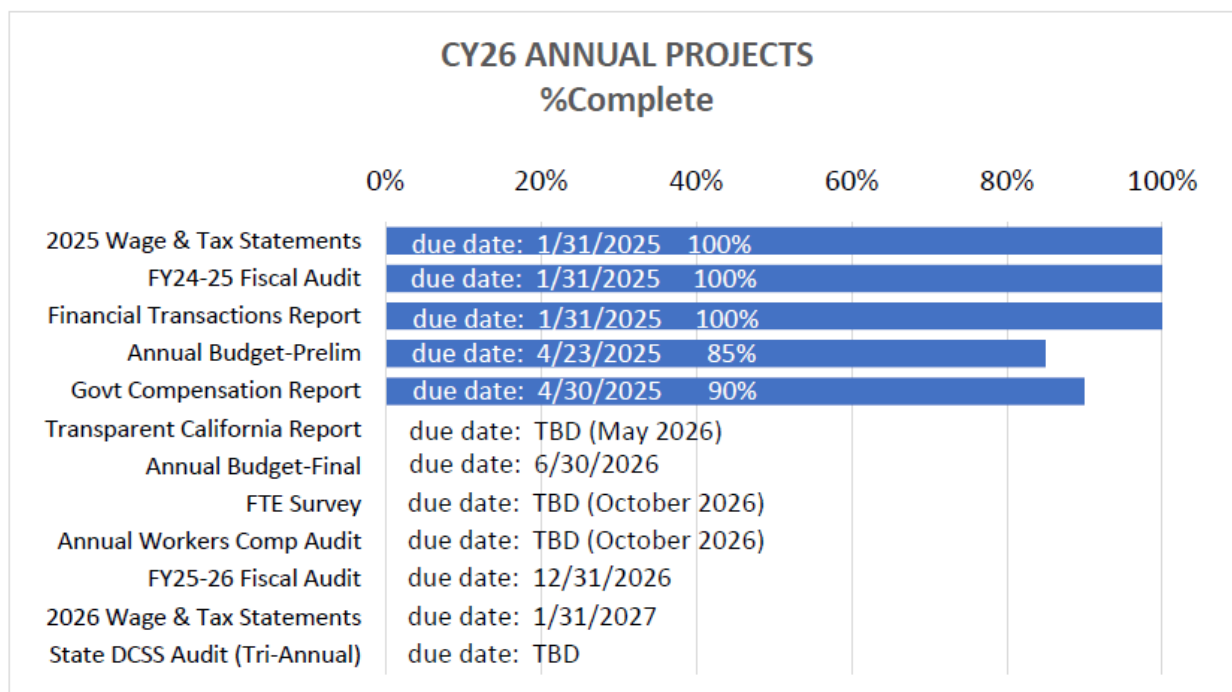
### ❖ **Highlights and Opportunities**

- As of March 31, 2026, CSCSA remains on track to operate within the approved budget. Expenditures are currently at 75% of the annual allocation, which aligns with one remaining quarter in the fiscal year. Based on current year-end projections, we anticipate finishing the fiscal year under budget and do not expect to utilize the Federal Performance Incentive Funds (FPIF) included in the proposed budget.





- Financial reports, audits and budget activities remain on track for the last half of the fiscal year. With the preliminary budget and Government Compensation Report completed this month, the Staff Services (Fiscal) Manager will begin work on the Transparent California Report and the final budget.



**HUMAN RESOURCES**

✚ The Human Resources Specialist oversees recruitment, employee relations, onboarding, benefits administration, and compliance with labor laws, ensuring a skilled, engaged, and well-supported workforce to advance the Agency’s mission.

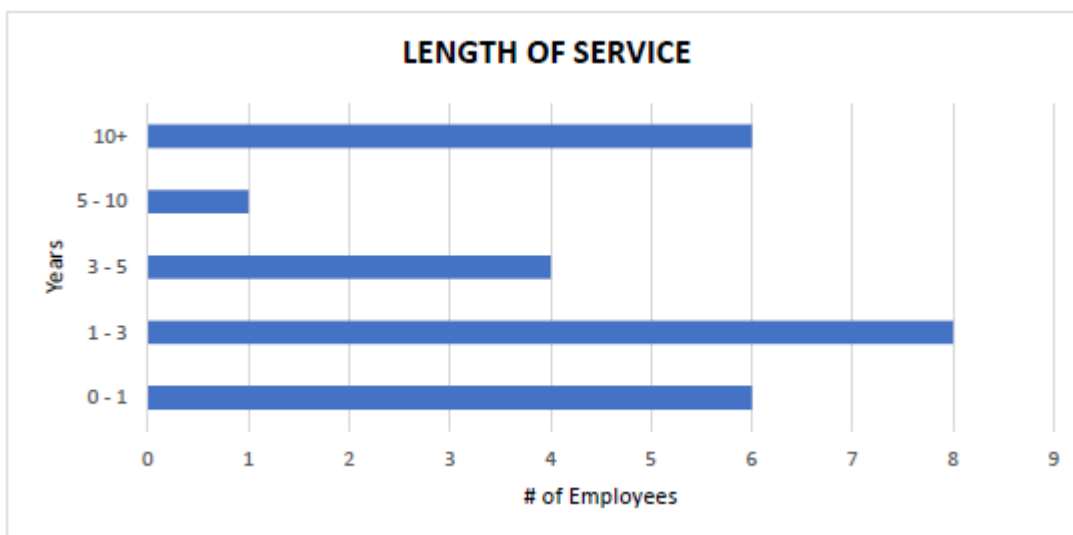
❖ **Highlights and Opportunities**

- Staffing levels continue to remain stable with 25 employees and one vacancy being held for budgetary reasons. Currently, only six employees are within



their first year, successfully completing training and making great contributions to our customer experience and Agency goals.

OFFICE STAFFING	Current	Positions
Current Staffing Levels	25	26
Amador	15	15
Calaveras	2	2
Tuolumne	8	9
Vacancies	1	
Staff Unassigned (in training)	0	
<b>Staffing Breakdown</b>		
Office Assistants	2	2
Child Support Specialists	12	13
Special Programs Coordinator	1	1
Supervisors	2	2
Staff Services Specialists	2	2
Fiscal Technician	1	1
Staff Services Manager	1	1
Program Manager	1	1
Attorney	1	1
Deputy Director	1	1
Executive Director	1	1



- CSCSA continues to prioritize staff retention through ongoing opportunities for growth, engagement, and connection. We offer a variety of trainings designed to strengthen job-specific skills and support professional development. This year, the program experienced significant legislative

updates that require substantial adjustments to caseworker processes. Our leadership team has excelled in evaluating these changes and delivering timely training to ensure staff remain current with child support policies. Staff have shown exceptional dedication in implementing the new requirements, and their adaptability continues to be a major strength for the Agency.

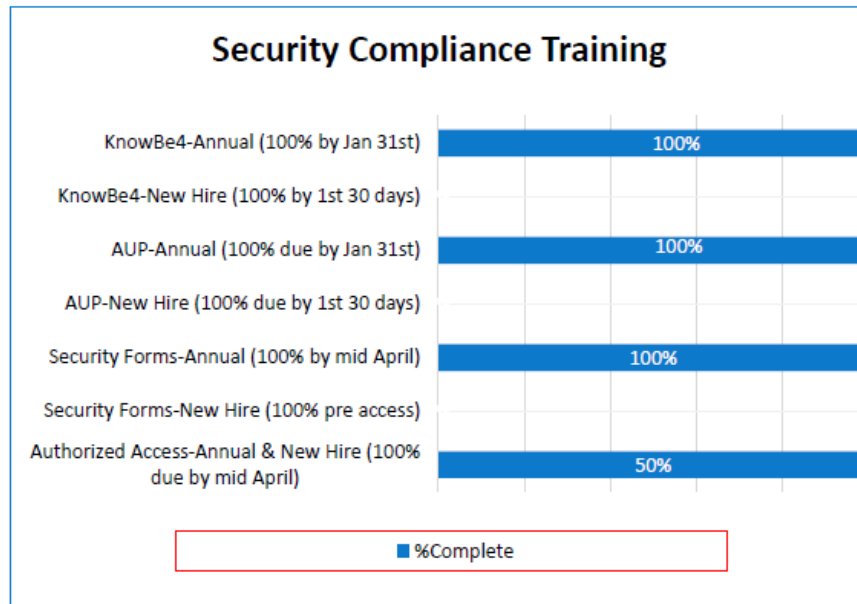
- In February, all staff participated in a communication training. This was the second part of a series that began in June 2025, which focused on navigating workplace change, supporting staff through leadership transitions that were occurring at the time, and reinforced the concept of leading from where you are.
- We recently launched a new staff-led committee dedicated to strengthening Agency culture, morale, and our organizational values. Although still in its early stages, participation has been positive, and staff feedback reflects appreciation for a space that focuses on celebrating our values and supporting one another. This effort grew directly from staff input, and we are encouraged by the strong engagement so far.

## **Technology & Security**

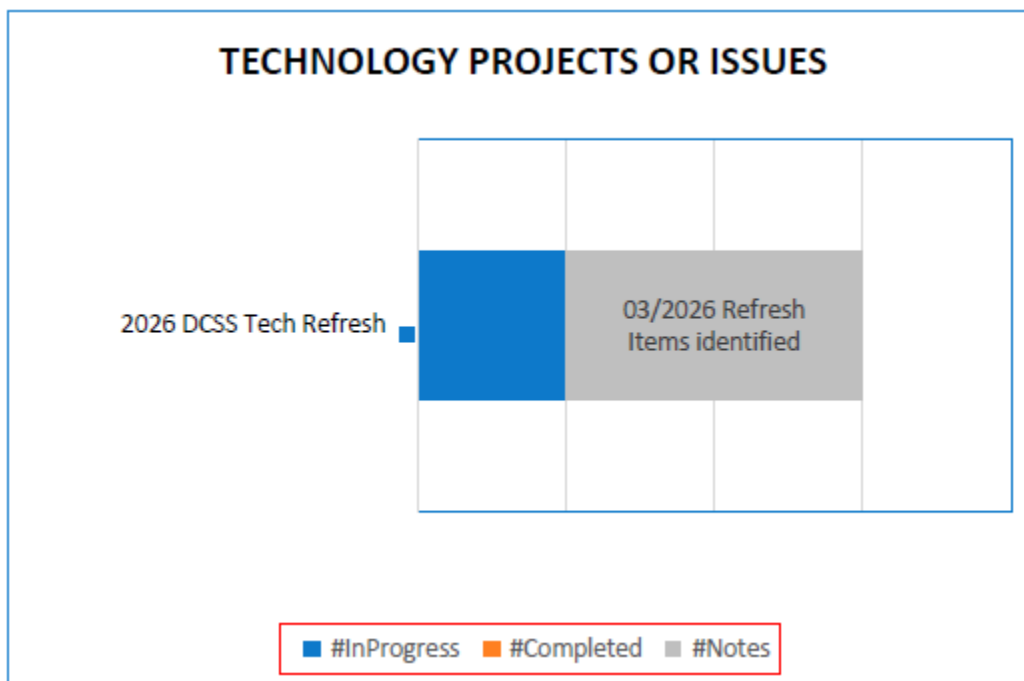
✚ The Technology and Security Specialist plays a key role in maintaining the Agency's digital infrastructure, protecting sensitive information, and supporting operational efficiency. This team collaborates closely with the State Department of Child Support Services (DCSS) IT Division to implement new software and ensure compliance with statewide IT policies. This team also works with our fiscal and HR teams to ensure all contracts remain current.

### **❖ Highlights and Opportunities**

- CSCSA's annual security forms were successfully completed by all staff by the required deadlines. These annual forms are essential for maintaining access to Federal Tax Information (FTI) and the Child Support Enforcement (CSE) system, both of which are critical to program operations.



- State DCSS will soon begin an equipment refresh for all CSCSA offices and staff. The goal of this refresh is to replace outdated or non-functional electronic equipment, including laptops, printers, scanners, and related devices. The State DCSS IT Division manages all technology equipment for our Agency, and this upgrade will be provided at no cost to CSCSA.





## **MARKETING & OUTREACH**

✚ Marketing and outreach activities are currently overseen by the Deputy Director. These efforts remain essential to educating our customers and supporting the enrollment of new families. We continue to prioritize community partnerships and maintain a presence in the community whenever feasible.

### **❖ Highlights and Opportunities**

- On April 11, CSCSA participated in the Calaveras Children’s Fair in Angels Camp. Thank you to Director Andahl for connecting us with this opportunity. Our team engaged with numerous community members, some seeking support with existing cases and others who were not yet aware of our services and expressed interest in working with us. Despite the wet weather, the event had a strong turnout and offered valuable visibility for the Agency. We also have several upcoming events where CSCSA will be present, including the Amador Children’s Fair, the Amador Tattoo Removal Clinics, and a Creative Feature Booth at the Calaveras County Fair, another connection facilitated by Director Andahl.
- In the January Board Meeting, Deputy Director Daniel Padilla introduced CSCSA’s new Quick App, which allows customers to complete an application to open a child support case in less than five minutes. Staff can also assist customers in completing the application when needed. Padilla has since presented the Quick App at our quarterly 1058 meetings with the courts, providing yet another quick and accessible entry point to our services. We greatly appreciate our strong partnerships with the Commissioners and court staff, who continue to be highly supportive of the child support program and the work we do.

## **CHILD SUPPORT PROGRAM**

✚ The Child Support Program Manager leads the Agency’s largest division, the child support program. This division is responsible for carrying out program requirements, ensure compliance with state and federal mandates, and implementing new initiatives designed to improve and enhance the services we provide to our communities.



## ❖ **Highlights and Opportunities**

- DCSS's Program Monitoring and Compliance Unit completed the 2025 Federal Self-Assessment of CSCSA's cases, a required annual case compliance review. We are pleased to report that CSCSA passed with a 100% compliance rating. This achievement reflects the high standards upheld by our staff and the quality of service provided to customers.
- In November 2025, State DCSS informed the LCSAs that the Guideline Calculator (GLC) did not meet the off-schedule certification required to implement the new tax settings under HR-1 by the October 31 deadline. As a result, LCSAs were quickly trained to use alternate application, Xspouse, once it was approved by Judicial Council. Although DCSS initially projected that the GLC would be reinstated by mid-March, multiple concurrent coding updates have delayed certification, and the tool has not yet passed the required audits or certification required by the Judicial Council.

This issue has created significant challenge for CSCSA and all LCSAs statewide, resulting in unexpected training needs and frequent statewide meetings since November. These demands have occurred alongside major policy changes related to the FEM Final Rule, went took effect January 1. Despite this, staff have remained flexible, and our leadership team has consistently identified and implemented next steps needed to navigate the transition effectively. We are hopeful that the GLC certification will be resolved by the end of May.

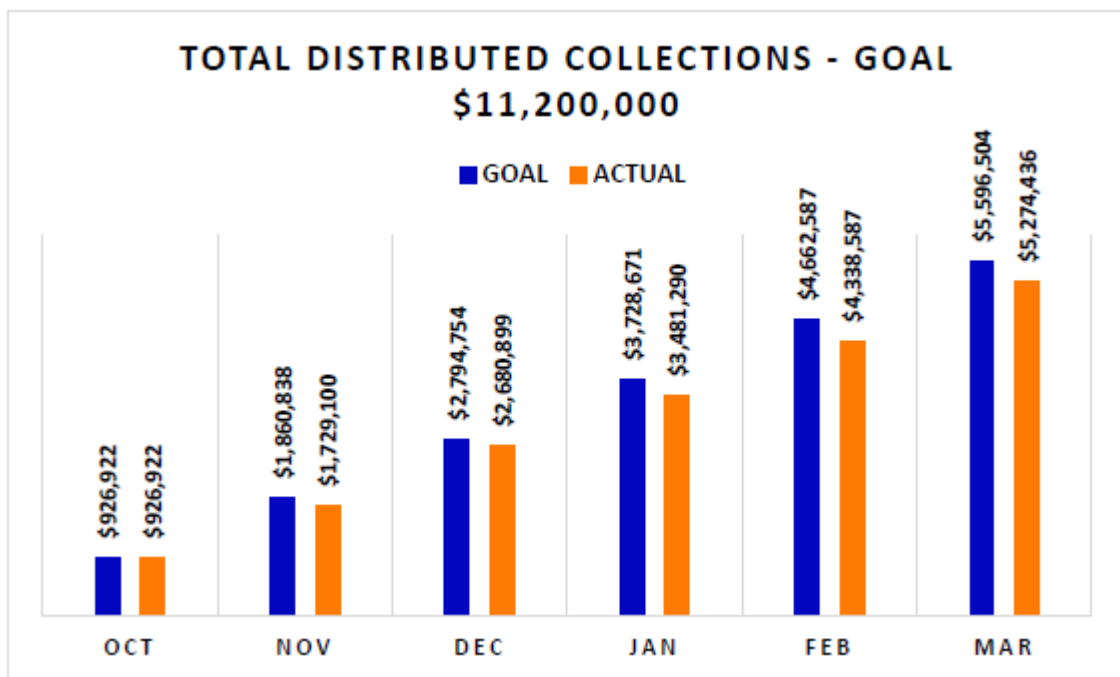
- Over the past year, CSCSA has made improving the customer experience a priority, particularly the wait time between application submission and case opening. We identified this as an area needing improvement when we struggled to consistently meet the 20-day statutory requirement for opening a case. Families often come to us during times of financial strain, following the birth of a child, or during a separation, making timely support especially critical.

Through detailed process analysis, team reorganization and in-depth training, the Program Manager and Supervisor worked closely with staff to streamline the workflow. As a result, the Agency now averages just five days to open a

case after receiving an application. This significant improvement, combined with the new Quick App and the expertise of our caseworkers, has greatly strengthened the first impression customers have when engaging with CSCSA.

- CSCSA is on track to meet our annual goal of \$11,200,000 in total distributed collections. As of March 31, we have collected \$5,274,436. Although this is approximately \$300,000 below our year-to-date target, April historically generates a higher collection activity due to tax season. Tax return intercepts often result in larger-than-usual child support payments distributed to families just before the summer months.

Tax season also creates opportunities for parents who owe support to participate in our Debt Reduction Program by using their tax refunds to make lump-sum payments toward state-owed arrears.



# CENTRAL SIERRA CHILD SUPPORT AGENCY FFY 2025/2026

## Program Dashboard Report

Data Source: FPM Report

FPM 1 IVD Paternity Establishment 103.5%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	Baseline	94.51%	95.40%	96.29%	97.18%	98.07%	99.05%	99.94%	100.83%	101.72%	102.61%	103.50%	98.07%	
Children with Paterniy Established	2276	2305	2320	2347	2376	2396	0	0	0	0	0	0	2396	1257 line 6
Children born out of wedlock per year	2431	2450	2456	2465	2484	2508	0	0	0	0	0	0	2508	1257 line 5 PY
FFY 2026 Actual	93.62%	94.08%	94.46%	95.21%	95.65%	95.53%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	95.53%	
Over/Under (%points)		-0.43%	-0.94%	-1.08%	-1.53%	-2.54%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.54%	
FFY 2025 Actual	93.56%	91.97%	93.29%	93.88%	94.70%	96.33%	97.43%	98.17%	99.26%	100.55%	101.60%	102.34%		

FPM 2 Cases with Support Orders Established 94.5%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	91.00%	91.31%	91.62%	91.93%	92.24%	92.57%	92.89%	93.22%	93.54%	93.86%	94.18%	94.50%	92.57%	
Cases with a Support Order	3861	3814	3810	3814	3818	3823	0	0	0	0	0	0	3823	1257 Line 2
Total Cases	4243	4197	4189	4205	4213	4220	0	0	0	0	0	0	4220	1257 Line 1
FFY 2026 Actual	91.00%	90.87%	90.95%	90.70%	90.62%	90.59%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	90.59%	
Over/Under (%points)	-0.00%	-0.44%	-0.67%	-1.23%	-1.62%	-1.98%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-1.98%	
FFY 2025 Actual	93.23%	92.89%	92.52%	92.42%	92.05%	91.77%	91.36%	91.28%	91.72%	91.27%	91.13%	91.25%		

FPM 3 Collections on Current Support 70.0%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	67.99%	68.17%	68.35%	68.53%	68.71%	68.90%	69.09%	69.28%	69.46%	69.64%	69.82%	70.00%	68.90%	
Current Support Collected	\$624,521.57	\$1,216,599.82	\$1,851,761.04	\$2,454,424.44	\$3,092,714.51	\$3,744,967.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,744,967.17	1257 Line 25
Current Support Due	\$918,607.19	\$1,845,260.92	\$2,794,922.73	\$3,755,416.42	\$4,743,215.77	\$5,736,033.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,736,033.97	1257 Line 24
FFY 2026 Actual	67.99%	65.93%	66.25%	65.36%	65.20%	65.29%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	65.29%	
Over/Under (%points)	-0.00%	-2.24%	-2.10%	-3.17%	-3.51%	-3.61%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-3.61%	
FFY 2025 Actual	68.29%	67.56%	68.01%	67.90%	67.32%	67.23%	67.98%	67.72%	67.54%	68.34%	67.23%	67.42%		

FPM 4 Collections on Arrears 69.0%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	37.52%	40.38%	43.24%	46.10%	48.96%	51.82%	54.68%	57.54%	60.40%	63.27%	66.14%	69.00%	51.82%	
Case Paying Arrears	965	1,118	1,259	1,332	1,430	1,501	0	0	0	0	0	0	1,501	1257 Line 29
Cases w/Arrears Due	2,572	2,622	2,699	2,726	2,774	2,812	0	0	0	0	0	0	2,812	1257 Line 28
FFY 2026 Actual	37.52%	42.64%	46.65%	48.86%	51.55%	53.38%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	53.38%	
Over/Under (%points)		2.26%	3.41%	2.76%	2.59%	1.56%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.56%	
FFY 2025 Actual	39.05%	44.18%	48.45%	51.96%	53.85%	55.74%	58.47%	59.65%	61.04%	61.82%	62.37%	63.59%		

Total Distributed Collections \$11,200,000	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	\$926,922	\$1,860,838	\$2,794,754	\$3,728,671	\$4,662,587	\$5,596,504	\$6,530,420	\$7,464,336	\$8,398,252	\$9,332,169	\$10,266,085	\$11,200,000	\$5,596,504	
FFY 2026 Actual	\$926,922	\$1,729,100	\$2,680,899	\$3,481,290	\$4,338,587	\$5,274,436	\$0	\$0	\$0	\$0	\$0	\$0	\$5,274,436	CS 34 line 4b,4c, 8 & 11
Over/Under	\$0	-\$131,738	-\$113,855	-\$247,381	-\$324,000	-\$322,068	-\$6,530,420	-\$VALUE!	-\$VALUE!	-\$VALUE!	-\$VALUE!	-\$VALUE!	-\$322,068	
FFY 2025 Actual	\$890,594	\$1,646,415	\$2,501,850	\$3,359,136	\$4,122,383	\$4,995,435	\$5,970,116	\$6,874,985	\$7,761,205	\$8,616,680	\$9,396,253	\$10,240,357		

Case Count	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Current Year 2026 Cases Opened	38	31	34	43	35	30	0	0	0	0	0	0	30	1257 Line 46
Current Year 2026 Cases Closed	59	80	38	30	31	24	0	0	0	0	0	0	24	1257 Line 47
Current 2026 Case Count	4243	4197	4189	4205	4213	4220	0	0	0	0	0	0	4220	1257 Line 1
FFY 2025 Cases Opened	51	36	55	29	41	36	38	25	29	53	43	26		
FFY 2025 Cases Closed	52	99	64	28	21	24	39	46	44	59	54	57		
FFY 2025 Case Count	4341	4288	4277	4273	4292	4430	4315	4300	4276	4305	4297	4263		

# CENTRAL SIERRA CHILD SUPPORT AGENCY FFY 2025/2026 Program Dashboard Summary

## March 2026

	FFY GOAL	ACTUAL RESULT
<b>FPM 1 IV-D Paternity Establishment</b>	<b>103.50%</b>	<b>95.53%</b>
<i>Measures the total number of children in the IV-D caseload in the fiscal year who have been born out-of-wedlock and for whom paternity has been established, compared to the total number of children in the IV-D caseload as of the end of the prior fiscal year who were born out-of-wedlock.</i>		
<b>FPM 2 Cases with a Support Order Established</b>	<b>94.50%</b>	<b>90.59%</b>
<i>Measures cases with support orders established compared to total number of cases open at the end of a month.</i>		
<b>FPM 3 Collections on Current Child Support</b>	<b>70.00%</b>	<b>65.29%</b>
<i>Measures the amount of current support, collected and distributed, compared to the total amount of current support owed.</i>		
<b>FPM 4 Cases with Collection on Arrears</b>	<b>69.00%</b>	<b>53.38%</b>
<i>Measures the number of cases with at least one payment made towards arrears compared with the number of cases owing arrears during the FFY.</i>		
		<b>FFY to-date</b>
<b>FPM 5 Distributed Collections</b>	<b>\$11,200,000</b>	<b>\$5,274,436</b>
<i>Measures the total dollar amount of child support collected and distributed based on the CS34/35</i>		

**AGENDA ITEM**

**V**

**Closed Session**