



**THE PRINCE GEORGE'S COUNTY GOVERNMENT**  
**Office of Audits and Investigations**

March 11, 2019

MEMORANDUM

TO: Calvin S. Hawkins, Chair  
 Health, Human Services, and Public Safety (HHSPS) Committee

THRU: David H. Van Dyke, County Auditor *DHV*  
 Turkessa M. Green, Deputy County Auditor *AMG*

FROM: Deneen Mackall, Auditor

RE: Department of Social Services  
 Fiscal Year 2019 Mid-Year Budget Review

**Background:**

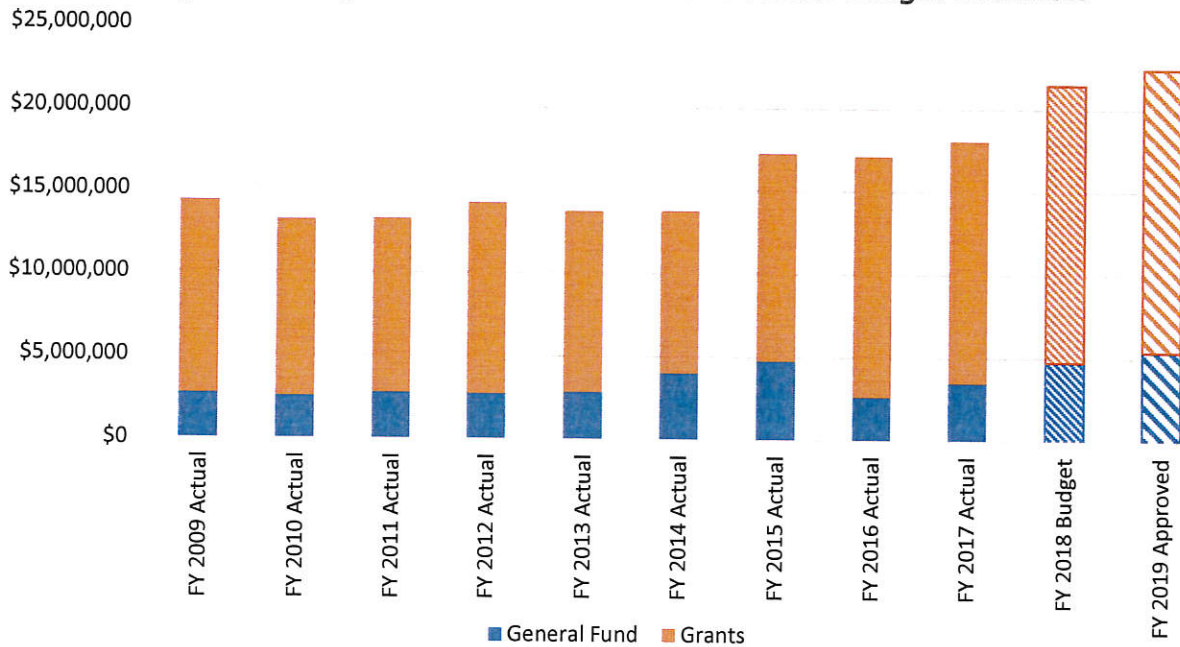
The Department of Social Services provides programs and services designed to stabilize families and individuals in need. Such services include, but are not limited to, protective services, foster care, and family preservation services. The Department takes special focus on intervention for at – risk youth by assisting individuals, adults, and families in achieving and maintaining permanence in the community.

The Department's overall budget has increased by 36.2%, or \$8.1 million, since FY 2009. The General Fund portion has increased by 49.9%, while Grant funds have increased by 31.9%. The accompanying table and chart depict the budget history of the Department of Social Services since FY 2009.

<b>Department of Social Services: Budget Overview</b>						
	<b>Amount (\$)</b>			<b>Distribution (%)</b>		<b>Total All Funds Annual Change (%)</b>
	<b>General Fund</b>	<b>Grant/Other Funds</b>	<b>Total All Funds</b>	<b>General Fund</b>	<b>Grant Funds</b>	
<b>FY 2009 Actual</b>	\$2,709,858	\$11,608,239	\$14,318,097	18.93%	81.07%	N/A
<b>FY 2010 Actual</b>	\$2,559,767	\$10,609,208	\$13,168,975	19.44%	80.56%	-8.03%
<b>FY 2011 Actual</b>	\$2,763,312	\$10,464,371	\$13,227,683	20.89%	79.11%	0.45%
<b>FY 2012 Actual</b>	\$2,708,127	\$11,492,315	\$14,200,442	19.07%	80.93%	7.35%
<b>FY 2013 Actual</b>	\$2,821,885	\$10,905,489	\$13,727,374	20.56%	79.44%	-3.33%
<b>FY 2014 Actual</b>	\$3,991,177	\$9,762,803	\$13,753,980	29.02%	70.98%	0.19%
<b>FY 2015 Actual</b>	\$4,746,005	\$12,505,269	\$17,251,274	27.51%	72.49%	25.43%
<b>FY 2016 Actual</b>	\$2,618,238	\$14,493,700	\$17,111,938	15.30%	84.70%	-0.81%
<b>FY 2017 Actual</b>	\$3,465,922	\$14,587,857	\$18,053,779	19.20%	80.80%	5.50%
<b>FY 2018 Budget</b>	\$4,780,700	\$16,690,500	\$21,471,200	22.27%	77.73%	18.93%
<b>FY 2019 Approved</b>	\$5,403,900	\$17,042,300	\$22,446,200	24.07%	75.93%	4.54%

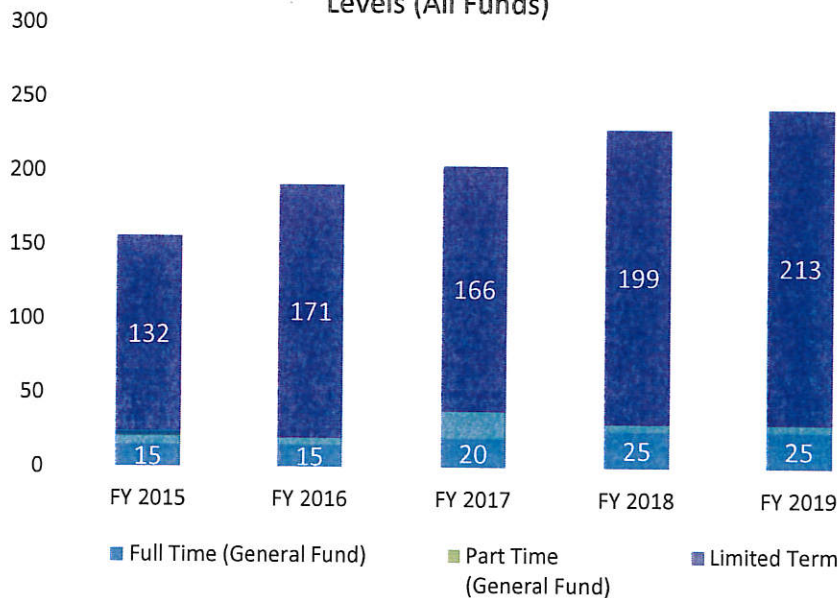
*Data Source: Approved Budget books*

**Department of Social Services: FY 2009 - FY 2019 Budget Overview**

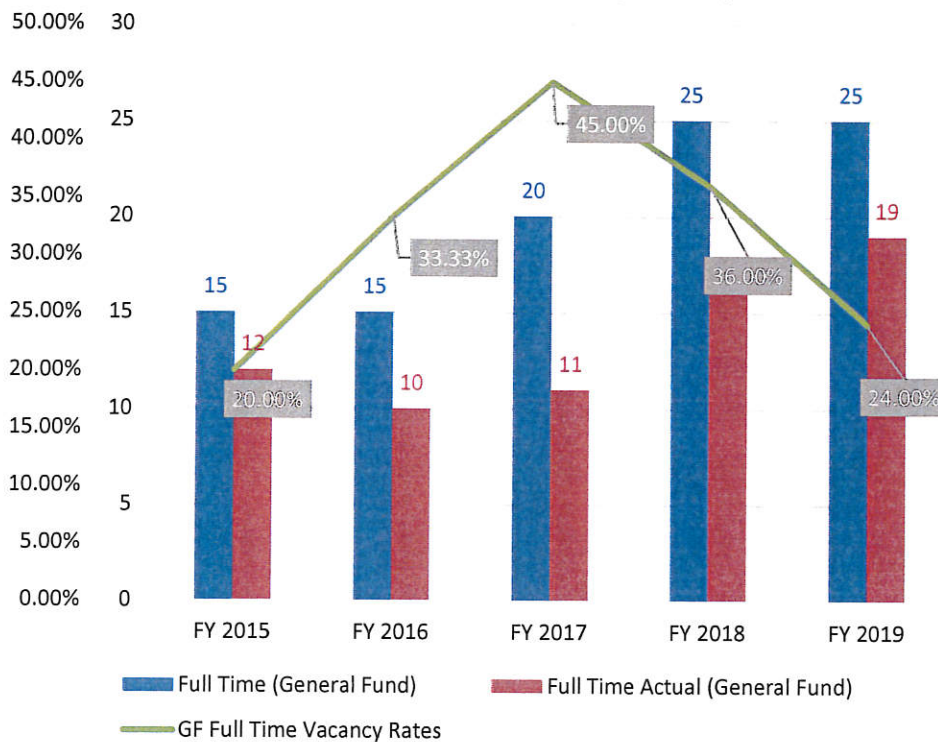


The General Fund full-time staffing composition for the Department has increased by ten (10) positions from 15 to 25 since FY 2015 (or 67% increase). However, the actual data shows an increase of only seven (7) employees (58%), from 12 to 19 between FY 2015 and FY 2019 (as of February 7, 2019). The following charts depict the full-time, part-time, and limited term grant funded positions (LTGF) as well as the full-time authorized compared to full-time actual General Fund positions for the same period:

**Department of Social Services: Authorized Staffing Levels (All Funds)**



Department of Social Services: Authorized Vs. Actual Staffing Levels (General Fund, Full Time positions)



Data source: Budget Books and Budget Review Office of Audits and Investigations Responses.

**FY 2019 Approved Budget:**

The approved FY 2019 operating budget for the Department of Social Services is \$22,446,200, of which \$5,403,900 (24.1%) is from the General Fund. The remaining \$17,042,300 (75.9%) is funded through grants.

Fund	FY 2018 Approved	FY 2018 Estimated	% Change - Est vs App	FY 2019 Approved	\$ Change FY18 App vs FY19 App	Percentage Change
General Fund	\$ 4,780,700	\$ 4,677,500	-2.2%	\$ 5,403,900	\$ 623,200	13.0%
Grants	16,690,500	15,678,800	-6.1%	17,042,300	351,800	2.1%
<b>Total</b>	<b>\$ 21,471,200</b>	<b>\$ 20,356,300</b>	<b>-5.2%</b>	<b>\$ 22,446,200</b>	<b>\$ 975,000</b>	<b>4.5%</b>

**General Fund Comparison and Year-to-Date Expenditures**

Category	FY 2018 Approved*	FY 2018 Estimated*	FY 2019 Approved*	FY 2019 Actual YTD**	FY 2019 Remaining	YTD % Expended
Compensation	\$ 2,353,900	\$ 2,220,000	\$ 2,490,900	1,622,996.01	\$ 867,904	65.2%
Fringe Benefits	480,200	453,000	510,600	318,542.90	\$ 192,057	62.4%
Operating Expenses	1,946,600	2,004,500	2,402,400	733,383	\$ 1,669,017	30.5%
Total	<u>\$ 4,780,700</u>	<u>\$ 4,677,500</u>	<u>\$ 5,403,900</u>	<u>\$ 2,674,921</u>	<u>\$ 2,728,979</u>	49.5%

\*Data Source: FY 2019 Approved Budget Book

\*\*Data Source: SAP FY19 Budget to Actual Report (General Fund) as of January 31, 2019

**Grant Funds Comparison and Year-to-Date Expenditures**

Category	FY 2018 Approved*	FY 2018 Estimated*	FY 2019 Approved*	FY 2019 Actual YTD**	FY 2019 Remaining	YTD % Expended
Compensation	\$ 7,700,200	\$ 7,645,000	\$ 8,346,200	\$ 2,929,964	\$ 4,554,830	35.1%
Fringe Benefits	1,214,900	1,008,500	1,252,200	395,982	\$ 714,668	31.6%
Operating Expenses	8,522,400	7,693,900	8,190,900	3,437,069	\$ 4,215,356	42.0%
Capital Outlay	-	78,400	-	-	\$ 4,215,356	N/A
Total	<u>\$ 17,437,500</u>	<u>\$ 16,425,800</u>	<u>\$ 17,789,300</u>	<u>\$ 6,763,015</u>	<u>\$ 13,700,210</u>	38.0%

\*Data Source: FY 2019 Approved Budget Book

In response to mid-year budget questions provided by Audits & Investigations, the Department reported that it plans to remain within the FY 2019 approved budget level.

**Issues:**

Staff reviewed the responses provided to mid-year budget questions and noted the following issues that Committee members may wish to discuss with representatives of the Department of Social Services:

- The Departments reports that they face challenges in the recruitment time to fill vacant positions. Of the six vacant General Fund positions reported by the Department, two are in the interview process, two are awaiting approval from the Office of Human Resource Management, and two are unfunded.
- The Department reports that it has been experiencing consistent turn over with the Limited Term Grant Funded (LTGF) positions due to competing salaries in the area and the lack of benefits offered to employees in these positions. The Department is currently recruiting for 29 vacant LTGF positions.
- Funding provided by the County Council in the FY 2019 Approved Budget to support the Maryland Money Market program will be used to provide matching funds for Supplemental Nutrition Assistance Program (SNAP), Women, Infants, and Children (WIC) and other federal benefits (\$80,000) and to cover administrative and infrastructure costs of the program (\$25,000). The Department is in the process of contracting with the Maryland Farmers Market Association (the organization that operates this program Statewide) and anticipates the program will be available for the start of the farmers' market season in March 2019. Through this program, recipients of

SNAP, WIC and other federal benefits will be able to extend their purchasing power when those dollars are spent on fruits and vegetables sold at local farmers markets.

- Additional funding in the amount \$25,000 provided by the County Council in the FY 2019 Approved Budget will be utilized by the Department to contract with the Institute for Creative Community Initiatives to provide food access to SNAP recipients in designated food deserts in the County.