



**2015-2017  
REVISED  
TWO YEAR BUDGET**

Updated: April 2016

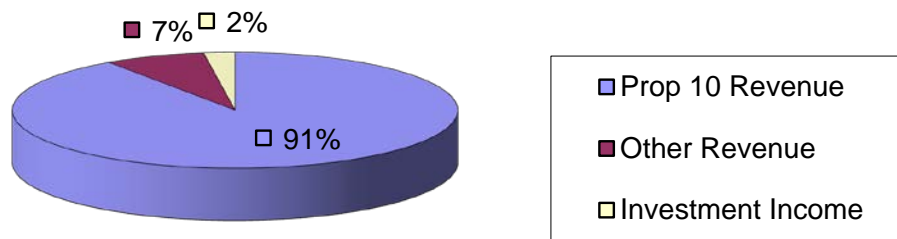
2405 Tulare St.  
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**FIRST 5 FRESNO COUNTY  
2015-2017  
REVISED TWO YEAR BUDGET ACTIVITY SUMMARY**

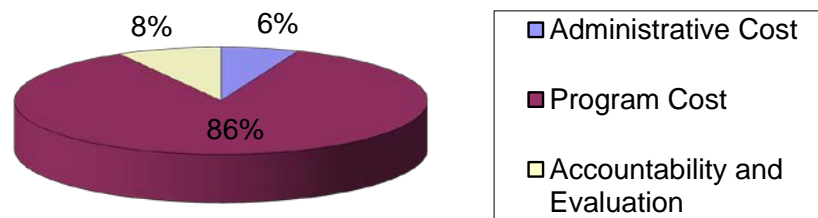
**TOTAL FUNDS AVAILABLE**

<b>Line Items</b>	<b>Budget Amounts</b>
Prop 10 Revenue	\$24,754,122
Other Revenue	\$2,007,545
Investment Income	\$622,200
<b>Total Amount</b>	<b>\$27,383,867</b>



**TOTAL ALLOCATIONS**

<b>Line Items</b>	<b>Budget Amounts</b>
Administrative Cost	\$1,669,563
Program Cost	\$23,471,085
Accountability and Evaluation	2,243,218
<b>Total Amount</b>	<b>\$27,383,867</b>



**FIRST 5 FRESNO COUNTY**  
**2015-2017**  
**TWO YEAR BUDGET**  
**(Breakdown by: Evaluation/Program/Administration)**

**REVENUES**

<b>Beginning Fund Balance</b>	<b>\$4,397,315</b>
Prop 10 Revenues	<b>\$20,356,807</b>
First 5 CA IMPACT Revenue	<b>\$826,595</b>
Other Revenues	<b>\$1,180,950</b>
Interest Revenues - County Treasury	<b>\$82,000</b>
Investment Income	<b>\$540,200</b>
<b>Total Revenue</b>	<b>\$27,383,867</b>

**OPERATING BUDGET**

	Evaluation	Program	Administration	Total
Salaries and Benefits	\$253,215	\$2,459,806	\$904,341	<b>\$3,617,362</b>
Services & Supplies	\$40,003	\$388,602	\$515,223	<b>\$943,828</b>
<b>Total Operational Budget</b>	<b>\$293,218</b>	<b>\$2,848,408</b>	<b>\$1,419,563</b>	<b>\$4,561,190</b>

<b>Strategic Plan Investments</b>	Evaluation	Program	Administration	Total
Tier 1: Children and Families	\$0	\$15,157,541		<b>\$15,157,541</b>
Tier 2: Community Partners	\$0	\$532,298		<b>\$532,298</b>
Tier 3: Early Childhood System of Care	\$0	\$2,915,684		<b>\$2,915,684</b>
Other Investments		\$1,337,154		<b>\$1,337,154</b>
Accountability and Evaluation	\$1,880,000	\$0		<b>\$1,880,000</b>
<b>Total Strategic Plan Investments</b>	<b>\$1,880,000</b>	<b>\$19,942,677</b>	<b>\$0</b>	<b>\$21,822,677</b>

Operations Contingency Fund	<b>\$70,000</b>	<b>\$680,000</b>	<b>\$250,000</b>	<b>\$1,000,000</b>
<b>Total Budget Expenses</b>	<b>\$2,243,218</b>	<b>\$23,471,085</b>	<b>\$1,669,563</b>	<b>\$27,383,867</b>
<b>Total Allocations and Percentage</b>	<b>8.19%</b>	<b>85.71%</b>	<b>6.10%</b>	<b>100%</b>

**FIRST 5 FRESNO COUNTY  
2015-2017 REVISED TWO YEAR BUDGET SUMMARY DETAIL**

	Original Total 2-Year Amount	Revised Total 2- Year Amount	Variance
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$4,397,315</b>	
<b>Revenues</b>			
Prop 10 Revenue	\$19,650,100	\$20,356,807	\$706,707
First 5 CA IMPACT Revenue	\$0	\$826,595	\$826,595
Other Revenue	\$500,000	\$1,180,950	\$680,950
Interest Revenue - County Treasury	\$24,300	\$82,000	\$57,700
Investment Income	\$540,200	\$540,200	\$0
<b>Total Revenues</b>	<b>\$20,714,600</b>	<b>\$22,986,552</b>	<b>\$2,271,951</b>
<b>Operating</b>			
<b>Salary &amp; Benefits</b>			
Salary Expense	\$2,293,666	\$2,223,781	(\$69,885)
Payroll Tax Expense	\$228,857	\$214,342	(\$14,515)
Retirement Expense	\$200,558	\$194,447	(\$6,111)
Employee Benefits Expense	\$989,000	\$945,000	(\$44,000)
Worker's Comp. Expense	\$29,792	\$29,792	\$0
Education Allowance	\$10,000	\$10,000	\$0
<b>Total Salaries &amp; Benefits</b>	<b>\$3,751,873</b>	<b>\$3,617,362</b>	<b>(\$134,510)</b>
<b>Services &amp; Supplies</b>			
Advertising Expense	\$3,000	\$3,000	\$0
Audit Expense	\$60,000	\$60,000	\$0
Capital Expense - Computers & Software	\$15,000	\$15,000	\$0
Commissioner/Advisory Expense	\$10,500	\$10,500	\$0
Dues & Subscription Expense	\$70,248	\$70,248	\$0
Equipment Rental/Maintenance Expense	\$108,240	\$108,240	\$0
General & Administrative Expense	\$20,000	\$50,854	\$30,854
Insurance Expense	\$32,871	\$32,871	\$0
Materials and Supplies Expense	\$23,500	\$23,500	\$0
Office Space Expense	\$175,496	\$195,494	\$19,998
Program Development/Strategic Planning Expense	\$30,000	\$30,000	\$0
Professional Service Expense	\$295,600	\$218,000	(\$77,600)
Staff Training & Conference Expense	\$57,000	\$57,000	\$0
Telephone Expense	\$52,920	\$52,920	\$0
Local Travel Expense	\$16,200	\$16,200	\$0
<b>Total Services &amp; Supplies Expenses</b>	<b>\$970,575</b>	<b>\$943,827</b>	<b>(\$26,747)</b>
<b>Total Operating Cost</b>	<b>\$4,722,448</b>	<b>\$4,561,190</b>	<b>(\$161,257)</b>
<b>Strategic Plan Investments</b>			
<b>Strategic Plan Investments</b>			
<b>Tier 1: Children and Families</b>			
Goal 2 - Early Learning	\$4,139,520	\$3,769,983	(\$369,537)
Goal 1 - Health Promotion	\$2,756,796	\$5,332,040	\$2,575,244
Goal 3 - Strong Families	\$3,622,080	\$6,055,518	\$2,433,438
<b>Total Strategic Plan Investments</b>	<b>\$10,518,396</b>	<b>\$15,157,541</b>	<b>\$4,639,145</b>
<b>Tier 2: Community Partners</b>			
Early Childhood Partner Capacity Building	\$532,298	\$532,298	\$0
<b>Total Community Partners</b>	<b>\$532,298</b>	<b>\$532,298</b>	<b>\$0</b>
<b>Tier 3: Early Childhood System of Care</b>			
Birth to Third Grade Community Partnerships	\$770,457	\$854,500	\$84,043
Community Relations	\$1,200,000	\$1,366,000	\$166,000
Multi-Sector Partnerships	\$591,000	\$695,184	\$104,184
<b>Total Systems</b>	<b>\$2,561,457</b>	<b>\$2,915,684</b>	<b>\$354,227</b>
<b>First 5 CA IMPACT Initiatives</b>			
IMPACT Program	\$0	\$785,265	\$785,265
IMPACT Regional Hub Program	\$0	\$551,889	\$551,889
<b>Total First 5 CA IMPACT Initiatives</b>	<b>\$0</b>	<b>\$1,337,154</b>	<b>\$1,337,154</b>
<b>Accountability and Evaluation</b>			
Accountability Services	\$680,000	\$680,000	\$0
Evaluation Services	\$1,200,000	\$1,200,000	\$0
<b>Total Accountability and Evaluation</b>	<b>\$1,880,000</b>	<b>\$1,880,000</b>	<b>\$0</b>
<b>Total Strategic Plan Investments</b>	<b>\$15,492,151</b>	<b>\$21,822,677</b>	<b>\$6,330,526</b>
<b>Operations Contingency Fund</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>
<b>Total First 5 Fresno County Budget</b>	<b>\$20,714,600</b>	<b>\$27,383,867</b>	<b>\$6,669,267</b>

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

**OPERATING EXPENSES**

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Salaries</b>				
Justification/Calculations:				
	\$2,293,666	\$1,060,000	\$1,163,781	\$2,223,781
Original Justification: Maximum of nineteen (19) staff positions approved by the Commission, including an allocation of 2% for the liability of paying out Personal Time Off (PTO). The proposed amount for year 2 includes a 3% increase for a potential salary increase that will be based on merit.				
	<b>Current 2-Year Amount</b> 2,293,666	<b>Revised 2-Year Amount</b> 2,223,781		<b>Variance</b> (69,885)
<b>Revised Justification: Staff turnover during 2015-2016 provided a cost savings in salaries. The current FTE staff is 17 positions.</b>				
<b>Total Evaluation Expense</b>	2,223,781	x	7%	155,665
<b>Total Program Expense</b>	2,223,781	x	68%	1,512,171
<b>Total Administration Expense</b>	2,223,781	x	25%	555,945

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Payroll Taxes</b>				
Justification/Calculations:				
	\$228,857	\$102,475	\$111,867	\$214,342
A. Federal Income Contribution Act: The employer's share is set by the federal government at 9.05% of gross salary				
Year 1: \$1,060,000	x	9.05%	=	\$95,930
Year 2: \$1,163,781	x	9.05%	=	\$105,322
B. State Unemployment Insurance - The payroll tax is based on the premium				
Year 1: \$119,000	x	4.00%	=	\$4,760
Year 2: \$119,000	x	4.00%	=	\$4,760
C. Federal Unemployment Training Tax and State Unemployment Training Tax				
Year 1: \$119,000	x	1.50%	=	\$1,785
Year 2: \$119,000	x	1.50%	=	\$1,785
	<b>Current 2-Year Amount</b> 228,857	<b>Revised 2-Year Amount</b> 214,342		<b>Variance</b> (14,515)
<b>Revised Justification: The reduction in salaries resulted in savings in payroll taxes.</b>				
<b>Total Evaluation Expense</b>	214,342	x	7%	15,004
<b>Total Program Expense</b>	214,342	x	68%	145,753
<b>Total Administration Expense</b>	214,342	x	25%	53,586

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Retirement</b>				
Justification/Calculations:				
	\$200,558	\$92,686	\$101,761	\$194,447
Original Justification: Retirement is 8.74% of total gross salary for 17 staff positions.				
Year 1: \$1,060,000	x	8.74%	=	\$92,686
Annual Salaries Amount		Percentage		Total Amount
Year 2: \$1,163,781	x	8.74%	=	\$101,761
Annual Salaries Amount		Percentage		Total Amount
	<b>Current 2-Year Amount</b> 200,558	<b>Revised 2-Year Amount</b> 194,447		<b>Variance</b> (6,111)
<b>Revised Justification: An additional savings in retirement is also contributed to the reduction in salaries. The total cost savings is approximately \$6,111.</b>				
<b>Total Evaluation Expense</b>	194,447	x	7%	13,611
<b>Total Program Expense</b>	194,447	x	68%	132,224
<b>Total Administration Expense</b>	194,447	x	25%	48,612

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Employee Benefits</b>				
Justification/Calculations:				
	\$989,000	\$420,000	\$525,000	\$945,000
Original Justification: The Commission's insurance broker provided projections assuming no plan changes and utilization are made. A conservative increase of 25% is projected every year to the current plan.				
Year 1: \$336,000	x	25%	=	\$420,000
FY2013-14 Annual Amount		Rate Increase		Annual Amount
Year 2: \$420,000	x	25%	=	\$525,000
FY2014-15 Annual Amount		Rate Increase		Annual Amount
	<b>Current 2-Year Amount</b> 989,000	<b>Revised 2-Year Amount</b> 945,000		<b>Variance</b> (44,000)
<b>Revised Justification: An additional savings in benefits is also contributed to the reduction in salaries. The total cost savings is approximately \$44,400.</b>				
<b>Total Evaluation Expense</b>	945,000	x	7%	66,150
<b>Total Program Expense</b>	945,000	x	68%	642,600
<b>Total Administration Expense</b>	945,000	x	25%	236,250

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Workers Compensation</b>				
Justification/Calculations:				
	\$29,792	\$14,187	\$15,605	\$29,792
Original Justification: Based on last year's expense of \$12,897 and given that Commission staff is defined into the salesman category with Worker's Compensation, an increase of 10% is projected every year. The following is the cost breakdown per year.				
Year 2:	\$14,187	x	10.0%	\$15,605
	FY2013-14 Annual Amount		Rate Increase	Annual Amount
<b>Total Evaluation Expense</b>	29,792	x	7%	2,085
<b>Total Program Expense</b>	29,792	x	68%	20,258
<b>Total Administration Expense</b>	29,792	x	25%	7,448

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Educational Stipend</b>				
Justification/Calculations:				
	\$10,000	\$5,000	\$5,000	\$10,000
Original Justification: Currently, the Commission has two staff seeking a higher level of education. The Commission offers educational reimbursement to staff for an amount of \$1,000 per fiscal year. A total of \$5,000 a year is projected to be spent by fiscal year.				
<b>Total Evaluation Expense</b>	10,000	x	7%	700
<b>Total Program Expense</b>	10,000	x	68%	6,800
<b>Total Administration Expense</b>	10,000	x	25%	2,500

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Advertising Expense</b>				
Justification/Calculations:				
	\$3,000	\$1,500	\$1,500	\$3,000
Original Justification: Minimal cost are associated with advertising. Commission staff utilizes online resources to recruit and advertise F5FC business. F5FC staff is recommending \$1,500 annually to be set aside for an as needed basis. Examples include public notice, RFP, RFA, etc.				
<b>Total Evaluation Expense</b>	3,000	x	0%	0
<b>Total Program Expense</b>	3,000	x	0%	0
<b>Total Administration Expense</b>	3,000	x	100%	3,000

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Audit Expense</b>				
Justification/Calculations:				
	\$60,000	\$30,000	\$30,000	\$60,000
Original Justification: Independent auditing services for First 5 Fresno County are estimated at \$30,000 per fiscal year.				
<b>Total Evaluation Expense</b>	60,000	x	0%	0
<b>Total Program Expense</b>	60,000	x	0%	0
<b>Total Administration Expense</b>	60,000	x	100%	60,000

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Equipment/Capital Expense</b>				
Justification/Calculations:				
	\$15,000	\$7,500	\$7,500	\$15,000
Original Justification: Currently, the Commission owns 19 work stations(computer, monitor, printer, keyboard, etc.) for staff and 2 spare computers used for interns, meetings, etc.. Staff is requesting to set aside \$4,000 for possible replacement of 2 computers (estimated at \$2,000 per computer with taxes included) and an additional \$3,500 for unforeseen replacement or repairs of other equipment and/or furniture.				
<b>Total Evaluation Expense</b>	15,000	x	7%	1,050
<b>Total Program Expense</b>	15,000	x	68%	10,200
<b>Total Administration Expense</b>	15,000	x	25%	3,750

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Commissioner Expense</b>				
Justification/Calculations:				
	\$10,500	\$5,250	\$5,250	\$10,500
Original Justification: The line item is budgeted for 7 Commissioners for potential equipment, trainings, workshops associated with F5FC's work. Examples include but not limited to F5 State Annual Conference, mileage reimbursement, etc. Annual amount is budgeted at \$750 per Commissioner.				
	7	x	\$750	\$5,250
	Number of Commissioners		Average Cost	Annual Amount
<b>Total Evaluation Expense</b>	10,500	x	0%	0
<b>Total Program Expense</b>	10,500	x	0%	0
<b>Total Administration Expense</b>	10,500	x	100%	10,500

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Dues and Subscriptions Expense</b>							
Justification/Calculations:							
				\$70,248	\$35,124	\$35,124	\$70,248
Original Justification: The cost associated with subscriptions and dues for the twelve month period is based on First 5 Association dues which is calculated by the cost of the association multiplied by each counties proportionate share as followed:							
	\$562,010	x	6.25%	=	\$35,125		
	Annual Budget		F5FC Percentage				
Plus miscellaneous subscriptions, publications, and dues are estimated at \$7,000							
<b>Total Evaluation Expense</b>	70,248	x		7%			4,917
<b>Total Program Expense</b>	70,248	x		68%			47,769
<b>Total Administration Expense</b>	70,248	x		25%			17,562

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Equipment Rental/Maintenance Expense</b>							
Justification/Calculations:							
				\$108,240	\$54,314	\$53,926	\$108,240
<b>Equipment Maintenance:</b>							
The Commission's general and administrative equipment includes postage and copier/scanner maintenance. The use of postage has decreased dramatically, therefore staff is recommending not to re-new the lease of postage meter after it expires in October 2015. The cost breakdown is as follows: postage maintenance \$97/month x 4 months = \$388 (year 1 only); copier/scanner maintenance: \$600 x 12 months = \$7,200 annually.							
					\$388	\$0	
					\$7,200	\$7,200	
					<b>\$7,588</b>	<b>\$7,200</b>	
<b>Computer Maintenance:</b>							
The Commission contracts out Information Technology (IT) support to provide desktop and server support. The contract amount for IT support is \$15,000 per year (\$1,250 per month x 12 months). Hosted Email and Storage is estimated at \$542 per month x 12 months = \$6,500 annually.							
					\$15,000	\$15,000	
					\$6,500	\$6,500	
					<b>\$21,500</b>	<b>\$21,500</b>	
<b>Software:</b>							
The Commission pays a flat rate of \$6,800 for the Accounting system software in an annual basis. The other software maintenance is paid on a monthly basis. Below is the annual cost for each software:							
					\$6,800	\$6,800	
					\$290	\$290	
					\$360	\$360	
					\$540	\$540	
					\$150	\$150	
					\$210	\$210	
					\$876	\$876	
					<b>\$9,226</b>	<b>\$9,226</b>	
<b>Breastfeeding Friendly (BFF) Express Trailer Maintenance:</b>							
Original Justification: The BFF Express is used during outdoor community events primarily to support breastfeeding mothers and to encourage community dialogue about the importance of supporting breastfeeding.							
Cost associated with the BFF's preventive maintenance, repairs, transport, and fuel for the generator are as follows:							
1.) Repairs, maintenance & replacement parts - \$100,000 value of the BFF X 2% reasonable percentage based on use equals \$5,000 annually.							
2.) Transportation, cleaning and fuel: based on the last six months we spent approximately \$5,200. As a result F5FC staff is projecting \$11,000 per fiscal year.							
					\$5,000	\$5,000	
					\$11,000	\$11,000	
					<b>\$16,000</b>	<b>\$16,000</b>	
<b>Total Evaluation Expense</b>	108,240	x		7%			7,577
<b>Total Program Expense</b>	108,240	x		68%			73,603
<b>Total Administration Expense</b>	108,240	x		25%			27,060

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>General and Administrative Expense</b>							
Justification/Calculations:							
				\$20,000	\$25,427	\$25,427	\$50,854
Original Justification: Costs associated with management, financial, and other expenses which are incurred by or allocated to the Commission and which are for the general management and administration of the Commission that can not be assigned to a specific line item. Cost include bank charges, dependent care plan, etc. General and Administrative expenditures average at \$800 per month. Staff is recommending to set aside \$10,000 per year (\$833 per month x 12 months).							
	Current 2-Year Amount		Revised 2-Year Amount		Variance		
	20,000		50,854		30,854		
Revised Justification: The increase is due to an increase in monthly bank charges. Banks are required to pay additional federal fees which have resulted in an increase cost to their customer. The additional monthly costs have double and therefore an increase of approximately \$30,854 is being projected.							
<b>Total Evaluation Expense</b>	50,854	x		0%			0
<b>Total Program Expense</b>	50,854	x		0%			0
<b>Total Administration Expense</b>	50,854	x		100%			50,854

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Insurance Expense</b>				
Justification/Calculations:				
	\$32,871	\$15,653	\$17,218	\$32,871
Original Justification: The Commission is required to carry liability insurance. The cost of insurance in FY 2014-2015 was \$14,230, which included Special Liability Insurance Policy (SLIP) \$5,090, Special Property Insurance Policy (SPIP) \$7,740, and Cyber Crime Insurance \$1,400. Annually our insurance costs typically increase 10%, therefore staff is recommending \$15,653 (\$14,230 + 10%) for FY 2015-2016 and \$17,218 (\$15,653 +10%) for FY 2016-2017.				
<b>Total Evaluation Expense</b>	32,871	x	7%	2,301
<b>Total Program Expense</b>	32,871	x	68%	22,352
<b>Total Administration Expense</b>	32,871	x	25%	8,218

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Office Space Expense</b>				
Justification/Calculations:				
	\$175,496	\$97,747	\$97,747	\$195,494
Original Justification: The proposed amount is \$87,748 per year calculated at \$7,312 per month for 12 months. The cost is based on the 25% space allocation for F5FC offices in the Lighthouse for Children, Inc. building. The overhead cost of Lighthouse for Children, Inc., includes utilities (water, Waste, Gas & Electricity, etc.), facility contract services (security, janitorial, landscaping, etc.), and insurance/taxes.				
	<b>Current 2-Year Amount</b>	<b>Revised 2-Year Amount</b>	<b>Variance</b>	
	175,496	195,494	19,998	
Revised Justification: A slight increase of approximately \$19,998 is being recommended now that the Lighthouse for Children has been fully operational for a year and total annual costs have been realized.				
<b>Total Evaluation Expense</b>	195,494	x	7%	13,685
<b>Total Program Expense</b>	195,494	x	68%	132,936
<b>Total Administration Expense</b>	195,494	x	25%	48,873

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Materials and Supplies</b>				
Justification/Calculations:				
	\$23,500	\$11,750	\$11,750	\$23,500
Materials and Supplies include general office supplies, postage, and printing of materials. Currently, office supplies average at \$800 per month. F5FC staff recommends to set aside \$833 per month X 12 months for a total \$10,000 per year. Postage usage has decreased dramatically due to electronic funds transfer payments to majority of				
<b>Total Evaluation Expense</b>	23,500	x	7%	1,645
<b>Total Program Expense</b>	23,500	x	68%	15,980
<b>Total Administration Expense</b>	23,500	x	25%	5,875

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Program Development Expense/Strategic Planning Implementation</b>				
Justification/Calculations:				
	\$30,000	\$15,000	\$15,000	\$30,000
Original Justification: F5FC staff is recommending approximately \$15,000 per year for any unforeseen or additional cost for program development, the implementation of the Strategic Plan, and printing materials to showcase the 2013-2020 Strategic Plan.				
<b>Total Evaluation Expense</b>	30,000	x	0%	0
<b>Total Program Expense</b>	30,000	x	0%	0
<b>Total Administration Expense</b>	30,000	x	100%	30,000

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Professional Services</b>				
Justification/Calculations:				
	\$295,600	\$100,700	\$117,300	\$218,000
Original Justification: The Commission utilizes the professional services line item to obtain a specific technical or unique function performed by independent contractor or consultant whose occupations are not fulfilled by F5FC staff. Examples of professional services include those of: accountants, attorneys, business consultants, business development managers, law firms, human resources, payroll services, investment, custodial services and translators. Currently, legal services average to \$7,450 per month, however staff is recommending to increase to \$7,983 per month x 12 months = \$95,800 annually. All other professional services are recommended to remain at their current amount.				
		Legal Services	\$52,700	\$55,000
		Human Resource Services	\$6,000	\$6,300
		Investment Services	\$15,000	\$16,200
		Custodial Services	\$6,500	\$7,300
		Payroll Services	\$5,000	\$6,300
		Translation Services	\$0	\$0
		Unexpected Misc. Professional Services	\$15,500	\$26,200
		<b>Professional Services Total</b>	<b>\$100,700</b>	<b>\$117,300</b>
	<b>Current 2-Year Amount</b>	<b>Revised 2-Year Amount</b>	<b>Variance</b>	
	295,600	218,000	(77,600)	
Revised Justification: With final county ordinance requirements being met and the completion of the facility staff is recommending a decrease in legal fees in a total amount of approximately \$77,600 for year 1 and year 2 combined.				
<b>Total Evaluation Expense</b>	218,000	x	0%	0
<b>Total Program Expense</b>	218,000	x	0%	0
<b>Total Administration Expense</b>	218,000	x	100%	218,000



**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

			<b>Original Total 2-Year Amount</b>	<b>Projected Actuals Year 1 Amount</b>	<b>Proposed Revised Year 2 Amount</b>	<b>Proposed Revised Total 2-Year Amount</b>
<b>Staff Trainings and Conferences Expense (Out of Town Travel)</b>						
Justification/Calculations:						
			<b>\$57,000</b>	\$28,500	\$28,500	<b>\$57,000</b>
Original Justification: Estimated cost for staff trainings and conference are projected based on 19 F5FC staff is estimated at \$1,500 per staff member per year (\$1,500 average X 19 staff = \$28,500 annually). Trainings include staff to attend First 5 State Annual Conference, annual retreats, Annual Government Financial Officer Association Conference, Early Care Education (Zero to Three) Conference, State Annual Grants and Contracts Compliance Conference, and Grant Makers for Children, Youth, and Families Annual Conference. All trainings must be aligned with the Commission Strategic Plan 2013-2020.						
<b>Total Evaluation Expense</b>	57,000	x	7%			<b>3,990</b>
<b>Total Program Expense</b>	57,000	x	68%			<b>38,760</b>
<b>Total Administration Expense</b>	57,000	x	25%			<b>14,250</b>

			<b>Original Total 2-Year Amount</b>	<b>Projected Actuals Year 1 Amount</b>	<b>Proposed Revised Year 2 Amount</b>	<b>Proposed Revised Total 2-Year Amount</b>
<b>Telephone and Data line Expense</b>						
Justification/Calculations:						
			<b>\$52,920</b>	\$26,460	\$26,460	<b>\$52,920</b>
Original Justification: Telephone expenses include phone landlines, data lines, wireless and cellular services. Monthly average expense for landlines is \$450 cost x 12 months = \$5,400 annually. Monthly data lines are approximately \$650 cost x 12 months = \$7,800 annually. Monthly wireless plans for Ipad access are \$185 cost x 12 months = \$2,220 annually plus \$10 per month for each device x 20 devices = \$200 total per month x 12 months = \$2,400 annually. This is consolidating all Ipads onto one account. Annual cellular services and reimbursement include approximately \$720 cost x 12 month = \$8,640 annually.						
<b>Total Evaluation Expense</b>	52,920	x	7%			<b>3,704</b>
<b>Total Program Expense</b>	52,920	x	68%			<b>35,986</b>
<b>Total Administration Expense</b>	52,920	x	25%			<b>13,230</b>

			<b>Original Total 2-Year Amount</b>	<b>Projected Actuals Year 1 Amount</b>	<b>Proposed Revised Year 2 Amount</b>	<b>Proposed Revised Total 2-Year Amount</b>
<b>Local Travel Expense</b>						
Justification/Calculations:						
			<b>\$16,200</b>	\$8,100	\$8,100	<b>\$16,200</b>
Original Justification: F5FC Program and Finance Officers are required to administer Annual Contract Reviews (ACR) to all funded Service Providers throughout Fresno County as well as provide onsite technical assistance to Service Providers and Community Partners. Estimated costs are projected based on past expenses and the average number of staff who submit mileage reimbursement requests (administrative staff travel less frequently). Currently, the IRS allowable mileage rate is 57.5¢ per mile.						
	15	x	\$45	=	\$675	x
	F5FC Staff		Monthly Average		Annually Per Staff	x
					12	=
					Months	=
					\$8,100	Agency Total
<b>Total Evaluation Expense</b>	16,200	x	7%			<b>1,134</b>
<b>Total Program Expense</b>	16,200	x	68%			<b>11,016</b>
<b>Total Administration Expense</b>	16,200	x	25%			<b>4,050</b>

			<b>Original Total 2-Year Amount</b>	<b>Projected Actuals Year 1 Amount</b>	<b>Proposed Revised Year 2 Amount</b>	<b>Proposed Revised Total 2-Year Amount</b>
<b>Operations Contingency Fund</b>						
Justification/Calculations:						
			<b>\$500,000</b>	\$250,000	\$750,000	<b>\$1,000,000</b>
Original Justification: An amount kept in reserve to guard against possible losses. A separate fund set aside to meet unforeseen and unavoidable requirements that may arise during the budget year. Certain types of contingency (such as meeting obligations) may be specified as a potential use for such funds.						
	<b>Current 2-Year Amount</b>		<b>500,000</b>	<b>Revised 2-Year Amount</b>		<b>Variance</b>
				<b>1,000,000</b>		<b>500,000</b>
Revised Justification: The Commission approved to increase the contingency reserve fund policy at the July 2015 Commission Meeting. The increase is due to the Commission being the master lease tenant of the Lighthouse for Children facility.						
<b>Total Evaluation Expense</b>	1,000,000	x	7%			<b>70,000</b>
<b>Total Program Expense</b>	1,000,000	x	68%			<b>680,000</b>
<b>Total Administration Expense</b>	1,000,000	x	25%			<b>250,000</b>

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

**2013-2020  
STRATEGIC PLAN INVESTMENTS**

		Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Tier 1: Children and Families</b>					
Justification/Calculations:		\$10,518,396	\$13,584,791	\$1,572,750	\$15,157,541
<b>Goal 1 - Health Promotion</b>					
The Health Promotion focus area of the Commission's 2013-2020 Strategic Plan strives to improve children's health by focusing on preventive care, improving access to and utilization of medical services, early identification of children with special needs with appropriate referrals for behavioral health services and improving parents' knowledge of child health. Programs under this focus area provide the community with an array of services including, but are not limited to: early childhood physical and mental health, perinatal mental health prevention and intervention, early identification and intervention of developmental delays, and health literacy education.					
		Year 1 Original	Year 2 Original	Year 1 Revised	Year 2 Revised
2013-2020 Strategic Plan Funding					
Health Promotion Sub-total		\$2,069,760	\$2,069,760	\$4,942,040	\$390,000
<b>Goal 2 - Early Learning</b>					
The Early Learning focus area of the Commission's 2013-2020 Strategic Plan focuses on increasing the number and capacity of quality early learning programs, as well as properly identifying and supporting children with special needs. Programs under this focus area provide the community with an array of services including, but are not limited to: early care and education quality improvement, parent-child developmental learning groups and integration of systems to support early identification and intervention for young children special needs.					
		Year 1 Original	Year 2 Original	Year 1 Revised	Year 2 Revised
2013-2020 Strategic Plan Funding					
Early Learning Sub-total		\$1,378,398	\$1,378,398	\$3,029,577	\$740,406
<b>Goal 3 - Strong Families</b>					
The Strong Families focus area of the Commission's 2013-2020 Strategic Plan focuses on the healthy development of relationships between parents and their young children. The quality of early parent-child experiences is instrumental in shaping a child's healthy development, educational success, and social and emotional wellbeing. Programs under this focus area provide the community with an array of services including, but are not limited to: trauma informed care, home visitation, parent education, and parent coaching and mentoring. Approximately fifteen (15) programs are projected to be funded under this focus area.					
		Year 1 Original	Year 2 Original	Year 1 Revised	Year 2 Revised
2013-2020 Strategic Plan Funding					
Strong Families Sub-total		\$1,811,040	\$1,811,040	\$5,613,174	\$442,344
Tier 1: Children and Families Total		\$5,259,198	\$5,259,198	\$13,584,791	\$1,572,750
	Current 2-Year Amount		Revised 2-Year Amount		Variance
	10,518,396		15,157,541		4,639,145
<b>Revised Justification:</b> At the completion of the FY 2014 - 2015 audit report on November 1, 2015 the Commission had accrued and received additional funds. The additional funds of approximately \$4,397,315 were assigned to the 2013 - 2020 Strategic Plan Investments providing the Commission the opportunity to commit two years of funding to direct service contracts at the May 2016 Commission meeting. As a result staff is recommending to increase Tier 1 of the Strategic Plan by approximately \$4,639,145.					
<b>Total Evaluation Expense</b>	15,157,541	x	0%		0
<b>Total Program Expense</b>	15,157,541	x	100%		15,157,541
<b>Total Administration Expense</b>	15,157,541	x	0%		0

		Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Tier 2: Community Partners</b>					
Justification/Calculations:		\$532,298	\$266,149	\$266,149	\$532,298
<b>Goal 4 - Early Childhood Partner Capacity Building</b>					
The Commission is committed to providing ongoing professional development and capacity building opportunities for early childhood providers and community partners, aimed at enhancing the knowledge and skills to improve service delivery approach in the work with young children and their families. These investments may include but are not limited to: service provider annual orientations, Child Abuse Prevention Seminar, training on the developmental screening tools: Ages and Stages Questionnaire (ASQ-3) and Ages and Stages Questionnaire: Social Emotional (ASQ: SE), Mental Health First Aid and Youth Mental Health First Aid trainings, Touchpoints, Community Learning Center conference space, finance trainings, etc.					
		Year 1 Original	Year 1 Original	Year 1 Revised	Year 2 Revised
2013-2020 Strategic Plan Funding					
Early Childhood Capacity Building Sub-total		\$266,149	\$266,149	\$266,149	\$266,149
<b>Total Evaluation Expense</b>	532,298	x	0%		0
<b>Total Program Expense</b>	532,298	x	100%		532,298
<b>Total Administration Expense</b>	532,298	x	0%		0

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>Tier 3: Early Childhood System of Care</b>				
Justification/Calculations:				
	\$2,561,457	\$1,332,820	\$1,582,864	\$2,915,684
<b>Goal 5 - Early Childhood Systems &amp; Network Improvement</b>				
<b>Birth to Third Grade Community Partnerships</b>				
The goal of the Birth-to-Third Grade Challenge (B3) Initiative is to support comprehensive prenatal to third grade alignment within Fresno County school districts through policies, practices, partnerships and resource allocations, in order to transform how children and families are supported from birth to age eight. Partnership includes five (5) school districts: Central Unified School District, Firebaugh Las Deltas Unified School District, Fowler Unified School District, Fresno Unified School District, and Kings Canyon Unified School District. Staff is requesting to set aside \$385,228 per year to provide ongoing professional development and technical assistance to sustain a connected system of birth to third grad continuum in Fresno County.				
		Year 1 Original	Year 2 Original	Year 1 Revised
<b>2013-2020 Strategic Plan Funding</b>				Year 2 Revised
<b>Birth to Third Grade Community Partnerships Sub-total</b>	\$385,228	\$385,228	\$385,228	\$469,272
<b>Community Relations</b>				
The Commission will engage in Community Relations efforts to connect with the broader Fresno County audience. By connecting with Fresno County residents and leaders alike, the Commission has the opportunity to reach into every home to share the First 5 mission and vision and thus will work to change the odds for all young children 0-5 and their families in Fresno County. To facilitate a uniform agency voice, the Commission will use funds to invest in public education and awareness campaigns, and First 5 Fresno County and Lighthouse for Children outreach and communications materials. These Community Relations efforts further enhance the Commission's investment in direct services, while communicating the importance of the early years to families who are not necessarily receiving those direct services.				
		Year 1 Original	Year 2 Original	Year 1 Revised
<b>2013-2020 Strategic Plan Funding</b>				Year 2 Revised
<b>Community Relations Sub-total</b>	\$600,000	\$600,000	\$600,000	\$766,000
<b>Multi-Sector Partnerships</b>				
F5FC operates with the belief that supporting young children and their families is a community responsibility. Lasting improvements to the health and development of the county's youngest residents are possible when community organizations, businesses, policy makers, families, and F5FC find innovative ways to collaborate and create a more integrated and comprehensive support system for young children and their families. The Commission will invest in emerging multi-sector partnerships that directly align with this vision and focus.				
		Year 1 Original	Year 2 Original	Year 1 Revised
<b>2013-2020 Strategic Plan Funding</b>				Year 2 Revised
<b>Multidisciplinary Partnerships Sub-total</b>	\$295,500	\$295,500	\$347,592	\$347,592
<b>Systems Total</b>	\$1,280,728	\$1,280,728	\$1,332,820	\$1,582,864
<b>Current 2-Year Amount</b>	2,561,457	<b>Revised 2-Year Amount</b>	2,915,684	<b>Variance</b>
				354,227
<b>Revised Justification:</b> 1.) <u>The Birth to 3rd Grade Challenge (B3) Initiative</u> is currently conducting an exploratory phase to determine the Commission's possible future investments in the initiative. An increase of \$84,044 is being recommended for this line item. 2.) The Commission will be launching various <u>community relations efforts</u> including a trusted messenger program, media tool kits, public awareness campaign, etc. Staff is recommending an increase of \$166,000 for the second year. 3.) <u>Multi-Sector Partnerships</u> provides the Commission the opportunity to leverage and support efforts not originally anticipated that support the well being of young children and their families. Staff is recommending a total 2 year increase of approximately \$104,184.				
<b>Total Evaluation Expense</b>	2,915,684	x	0%	0
<b>Total Program Expense</b>	2,915,684	x	98%	2,857,370
<b>Total Administration Expense</b>	2,915,684	x	2%	58,314

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Proposed Revised Year 2 Amount	Proposed Revised Total 2-Year Amount
<b>First 5 CA IMPACT Initiatives</b>				
Justification/Calculations:				
		\$0	\$0	\$1,337,154
<b>IMPACT Program</b>				
The IMPACT program is an innovative approach that forges partnerships between First 5 California and counties to achieve the goal of helping children ages 0 to 5 and their families thrive by increasing the number of high-quality early learning child care settings. IMPACT is centered around the state's child care Quality Rating and Improvement System (QRIS).				
<b>IMPACT Program Sub-Total</b>			\$785,265	
<b>IMPACT Regional Hub Program</b>				
The primary focus of the IMPACT Hub funding is to provide coordination and specialized support to consortia within First 5 CA IMPACT region 5 to create economies of scale while building a local early learning system.				
<b>IMPACT Regional Hub Program Sub-Total</b>			\$551,889	
<b>First 5 CA IMPACT Initiatives-Total</b>			\$1,337,154	
<b>Total Evaluation Expense</b>	1,337,154	x	0%	0
<b>Total Program Expense</b>	1,337,154	x	100%	1,337,154
<b>Total Administration Expense</b>	1,337,154	x	0%	0

**DETAIL BUDGET LINE ITEMS  
COST ANALYSIS AND JUSTIFICATION**

	<b>Original Total 2-Year Amount</b>	<b>Projected Actuals Year 1 Amount</b>	<b>Proposed Revised Year 2 Amount</b>	<b>Proposed Revised Total 2-Year Amount</b>															
<b>Accountability and Evaluation</b>																			
Justification/Calculations:	<b>\$1,880,000</b>	\$940,000	\$940,000	<b>\$1,880,000</b>															
<b>Accountability</b>																			
<p>F5FC is a responsible steward of public dollars. Organizations that receive F5FC funds report financial, program, and evaluation data in order to ensure compliance within their contractual guidelines. F5FC staff partner with grantees to ensure best practices are utilized by all programs. The fiscal reporting structure of the Commission was developed in accordance with the First 5 Financial Management Guide. This guide was developed by the Government Finance Officers Association of the United States and Canada (GFOA).</p> <p>F5FC Commissioners are responsible for ensuring that funds are used as voters intended when Proposition 10 was passed in 1998. Commissioners work with F5FC staff to ensure policies and procedures are consistent with the state law. The Commission utilizes Persimmony International, Inc., as the agency's contract management database. The system tracks all phases of procurement, development and contract compliance. F5 staff is recommending a renewal of the Persimmony contract to support the Commission's evaluation and state annual reporting requirements. F5FC staff is recommending \$140,000 to Harder + Company Community Research to provide ongoing maintenance and technical assistances ensuring accurate data and contract compliance.</p> <p>The following line items are being requested to support the Commission's accountability and contract compliance efforts:</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">Contract Management System</td> <td align="right">\$200,000</td> <td align="right">\$200,000</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Maintenance and Technical Assistance Services</td> <td align="right">\$140,000</td> <td align="right">\$140,000</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>Accountability Sub-Total</b></td> <td align="right"><b>\$340,000</b></td> <td align="right"><b>\$340,000</b></td> <td></td> <td></td> </tr> </table>					Contract Management System	\$200,000	\$200,000			Maintenance and Technical Assistance Services	\$140,000	\$140,000			<b>Accountability Sub-Total</b>	<b>\$340,000</b>	<b>\$340,000</b>		
Contract Management System	\$200,000	\$200,000																	
Maintenance and Technical Assistance Services	\$140,000	\$140,000																	
<b>Accountability Sub-Total</b>	<b>\$340,000</b>	<b>\$340,000</b>																	
<b>Evaluation</b>																			
<p>The effectiveness of the Commission's investments are monitored regularly by staff as well as a contracted evaluator. The contracted evaluator works with the Commission, staff, and grantees to inform ongoing program practices and to evaluate progress towards the Commission's desired outcomes. The Commission uses accountability and evaluation data to inform its decision-making, ensuring that funds are used as efficiently and effectively as possible. F5FC staff is recommending to renew contract with Harder + Company Community Research, as the Commission's evaluator.</p> <p>With the new 2013-2020 F5FC Strategic Plan framework, Harder+Company is prepared to enhance the existing evaluation framework to ensure it continues to closely assess the outcomes for children and families based on the updated strategies and corresponding indicators. In 2014-2015 we will continue to deepen the rigor of our evaluation approach. The following line item is requested to support the Commission's evaluation efforts:</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">Evaluation Services</td> <td align="right">\$600,000</td> <td align="right">\$600,000</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>Evaluation Sub-Total</b></td> <td align="right"><b>\$600,000</b></td> <td align="right"><b>\$600,000</b></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>Accountability and Evaluation Total</b></td> <td align="right"><b>\$940,000</b></td> <td align="right"><b>\$940,000</b></td> <td></td> <td></td> </tr> </table>					Evaluation Services	\$600,000	\$600,000			<b>Evaluation Sub-Total</b>	<b>\$600,000</b>	<b>\$600,000</b>			<b>Accountability and Evaluation Total</b>	<b>\$940,000</b>	<b>\$940,000</b>		
Evaluation Services	\$600,000	\$600,000																	
<b>Evaluation Sub-Total</b>	<b>\$600,000</b>	<b>\$600,000</b>																	
<b>Accountability and Evaluation Total</b>	<b>\$940,000</b>	<b>\$940,000</b>																	
<b>Total Evaluation Expense</b>	1,880,000	x	100%	<b>1,880,000</b>															
<b>Total Program Expense</b>	1,880,000	x	0%	<b>0</b>															
<b>Total Administration Expense</b>	1,880,000	x	0%	<b>0</b>															