



**2015-2017  
APPROVED  
TWO YEAR BUDGET**

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## INTRODUCTION

### FIRST 5 FRESNO COUNTY

At First 5 Fresno County, we focus on the first five years of life. We want all children to have a strong foundation so they can reach their full potential.

Research proves that a child's brain develops most dramatically during the first five years of life than any other time. Based on this research, California voters passed Proposition 10, the California Children and Families Act, in 1998. Proposition 10 added a 50 cent tax on all tobacco products to fund programs and invest in efforts that support children ages 0-5 and their families. Proposition 10 funds are distributed to local counties based on a formula that includes the number of babies born in each county. F5FC is responsible for developing a strategic plan which guides local funding decisions that are consistent with the intent of the California Children and Families Act. Since inception, F5FC has received an average of \$12 million annually and invests an average of \$15 million annually through leveraging State and local funding.

### FIRST 5 FRESNO COUNTY IS COMMITTED TO FISCAL RESPONSIBILITY AND TRANSPARENCY

At F5FC, we take our budget and fiscal responsibility seriously – wise resource management allows us to make a greater impact in our community and helps ensure a bright future for our children in Fresno County.

### FY 2013-2015 FINANCIAL HIGHLIGHTS AND ACCOMPLISHMENTS

1. Implemented the first two years of the 2013-2020 Strategic Plan. The Commission funded approximately \$18 million to service providers and community partners from strategic plan investments. Because of these investments, children are screened more frequently to monitor their healthy development; children and families have increased access to high quality early childhood education programs; school districts are establishing birth to 3<sup>rd</sup> grade continuum of care to improve grade level reading proficiency by 3<sup>rd</sup> grade and ensure children are school ready; parents have increased opportunities to participate in parenting education classes and build social connectedness with other parents and resources in the community; and there is an increased capacity to screen mothers for prenatal and postpartum depression by linking them to appropriate services and supports. These are some of the notable outcomes of the first two years of investments of the 2013-2020 Strategic Plan.
2. Reviewed and revisited the 2013-2020 Strategic Plan. In January 2015, First 5 Fresno County engaged in a focused review of the 2013-2020 Strategic Plan in order to address two key issues: 1) review, prioritize, and/or modify investment strategies described in the existing plan to ensure alignment with the F5FC's mission and vision and 2) explore and identify how the Lighthouse for Children can advance F5FC's strategic plan. During this process, the Commission confirmed its goal, vision and mission and developed an updated investment framework to guide Commission's continued work. In addition, a *continuum of care services* framework was established that will explore opportunities to leverage and offer a range of services from promotion to treatment at the Community Learning Center of the Lighthouse for Children. Staff will use this framework to engage in public and private partnerships that advance the Commission's overall goal for helping children reach their full potential.

The **three-tiered investment framework** reflects three levels of First 5 Fresno County investments in:

- **Children and Families:** invest in direct services for children 0-5 and their families along a continuum of care. Core investment strategies are designed to support the three goals of Health Promotion, Early Learning, and Strong Families.
- **Community Partners:** invest in strategies that strengthen the capacity of community partners to provide high quality integrated services in a sustainable way, including professional development and training opportunities for early childhood practitioners and engagement of strategic partnerships.
- **Early Childhood System of Care:** engage in multiple cross-sector systems efforts and initiatives that are intended to improve the early childhood system of care in Fresno County. First 5 Fresno

County will strategically allocate resources towards strategies that support early childhood systems improvement, including service coordination and integration....

3. The Commission appointed a new Executive Director in FY 2014-2015.
4. The Commission invested \$10.5 million in the Lighthouse for Children, Inc. facility, the home of programs, services and professional development opportunities in support of young children and their families. F5FC moved to the facility on March 16, 2015 and the facility opened its doors to the public on April 24, 2015.
5. Successful completion of the Commission's 10<sup>th</sup> and 11<sup>th</sup> Independent Audit Report with no findings.

**PREPARATION OF PROPOSED BUDGET**

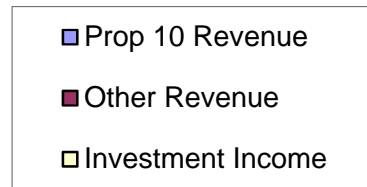
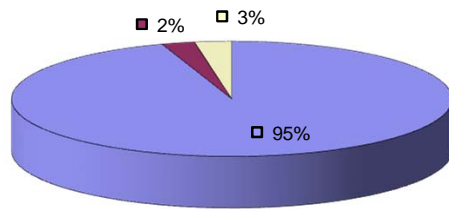
The proposed budget is aligned with the revised 2013-2020 Strategic Plan. The following are the financial topics, resources, strategies and outcomes for the proposed budget:

| <b>FINANCIAL TOPIC</b>   | <b>OUTCOME</b>  | <b>RATIONALE</b>  |
|--|---|---|
| <b>Term of the Strategic Plan</b>  | 7 Year Plan (FY2013-2020)   | Aligns with the Commission's efforts on the Birth to Third Grade Reading  |
| <b>Multi-Year Budget</b>   | 2 Year Budget   | <ul style="list-style-type: none"> <li>▪ Integrates our goal-setting and budgetary process</li> <li>▪ Reinforces the Commission's commitment to long-term fiscal health by looking beyond a one-year time horizon</li> <li>▪ Retains fiscal control provided by annual budgets</li> <li>▪ Saves time and effort in preparing annual budget</li> </ul> |
| <b>Establish percentage limits by funding areas:</b> <ul style="list-style-type: none"> <li>▪ Administration</li> <li>▪ Program</li> <li>▪ Evaluation</li> </ul> | Percentages should not exceed: <ul style="list-style-type: none"> <li>▪ Administration – 10%</li> <li>▪ Program – 80%</li> <li>▪ Evaluation 10%</li> </ul>              | Demonstrates the Commission's ongoing commitment to direct the majority of Prop 10 funds to community investments   |
| <b>Tracking and reporting Program Investment – Strategic Plan</b>  | <ol style="list-style-type: none"> <li>1. Focus Areas (Early Learning, Health Promotion, Strong Families)</li> <li>2. Community Partners</li> <li>3. Systems</li> </ol> | Aligns all expenditures with the Strategic Plan to meet legal requirements  |
| <b>Level of Funding</b>  | Maintain a level of program funding throughout the Strategic Plan   | Minimizes any interruption of services to children and families in Fresno County  |
| <b>Contingency</b>   | Maintain a contingency fund in amount not to exceed 3 months of operating budget  | Safeguards against any unplanned expenditures   |

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

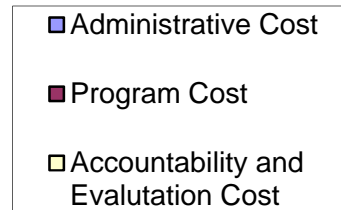
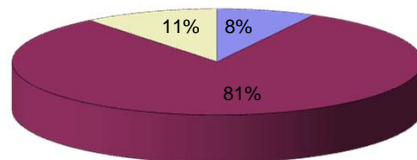
**TOTAL FUNDS AVAILABLE**

| <b>Line Items</b> | <b>Recommended<br/>Budget Amounts</b> |
|-------------------|---------------------------------------|
| Prop 10 Revenue   | \$19,650,100                          |
| Other Revenue     | \$500,000                             |
| Investment Income | \$564,500                             |
|                   | <b>\$20,714,600</b>                   |



**TOTAL ALLOCATION**

| <b>Line Items</b>                  | <b>Recommended<br/>Budget Amounts</b> |
|------------------------------------|---------------------------------------|
| Administrative Cost                | \$1,619,937                           |
| Program Cost                       | \$16,878,429                          |
| Accountability and Evaluation Cost | 2,216,234                             |
|                                    | <b>\$20,714,600</b>                   |



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

**REVENUES**

|                                     |                     |
|-------------------------------------|---------------------|
| Prop 10 Revenues                    | <b>\$19,650,100</b> |
| Other Revenues                      | <b>\$500,000</b>    |
| Interest Revenues - County Treasury | <b>\$24,300</b>     |
| Investment Income                   | <b>\$540,200</b>    |
| <b>Total Revenue</b>                | <b>\$20,714,600</b> |

**OPERATING BUDGET**

|                                 | Evaluation       | Program            | Administration     | Total              |
|---------------------------------|------------------|--------------------|--------------------|--------------------|
| Salaries and Benefits           | \$262,631        | \$2,551,274        | \$937,968          | <b>\$3,751,873</b> |
| Services & Supplies             | \$38,603         | \$375,003          | \$556,969          | <b>\$970,575</b>   |
| <b>Total Operational Budget</b> | <b>\$301,234</b> | <b>\$2,926,277</b> | <b>\$1,494,937</b> | <b>\$4,722,448</b> |

| <b>Strategic Plan Investments</b>                | Evaluation         | Program             | Administration     | Total               |
|--|--------------------|---------------------|--------------------|---------------------|
| Focus Areas                                      | \$0                | \$10,518,396        |                    | <b>\$10,518,396</b> |
| Community Partners                               | \$0                | \$532,298           |                    | <b>\$532,298</b>    |
| Systems  | \$0                | \$2,561,457         |                    | <b>\$2,561,457</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>\$13,612,151</b> | <b>\$0</b>         | <b>\$15,492,151</b> |
| Operations Contingency Fund                      | <b>\$35,000</b>    | <b>\$340,000</b>    | <b>\$125,000</b>   | <b>\$500,000</b>    |
| <b>Total Proposed Budget Expenses</b>            | <b>\$2,216,234</b> | <b>\$16,878,429</b> | <b>\$1,619,937</b> | <b>\$20,714,600</b> |
| <b>Total Proposed Allocations and Percentage</b> | <b>10.70%</b>      | <b>81.48%</b>       | <b>7.82%</b>       | <b>100%</b>         |

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

| <b>Revenues</b>                                |   |   |  |                                    |
|--|---|---|--|------------------------------------|
|  | <b>Proposed Year 1<br/>Budget Amounts</b> | <b>Proposed Year 2<br/>Budget Amounts</b> | <b>Total Proposed Two<br/>Year Amounts</b> | <b>Average Amount Per<br/>Year</b> |
|  | <b>7/1/2015 to 6/30/2016</b>              | <b>7/1/2016 to 6/30/2017</b>              |  |                                    |
| Prior Year Carryover Revenue                   | \$0                                       | \$245,762                                 |  | \$0                                |
| Prop 10 Revenue                                | \$10,008,300                              | \$9,641,800                               | \$19,650,100                               | \$9,825,050                        |
| Other Revenue                                  | \$250,000                                 | \$250,000                                 | \$500,000                                  | \$250,000                          |
| Interest Revenue - County Treasury             | \$12,300                                  | \$12,000                                  | \$24,300                                   | \$12,150                           |
| Investment Income                              | \$276,700                                 | \$263,500                                 | \$540,200                                  | \$270,100                          |
| <b>Total Revenues</b>                          | <b>\$10,547,300</b>                       | <b>\$10,413,062</b>                       | <b>\$20,714,600</b>                        | <b>\$10,357,300</b>                |
| <b>Operating</b>                               |   |   |  |                                    |
| <b>Salary &amp; Benefits</b>                   |   |   |  |                                    |
| Salary Expense                                 | \$1,129,885                               | \$1,163,781                               | \$2,293,666                                | \$1,146,833                        |
| Payroll Tax Expense                            | \$112,895                                 | \$115,962                                 | \$228,857                                  | \$114,428                          |
| Retirement Expense                             | \$98,797                                  | \$101,761                                 | \$200,558                                  | \$100,279                          |
| Employee Benefits Expense                      | \$460,000                                 | \$529,000                                 | \$989,000                                  | \$494,500                          |
| Worker's Comp. Expense                         | \$14,187                                  | \$15,605                                  | \$29,792                                   | \$14,896                           |
| Education Allowance                            | \$5,000                                   | \$5,000                                   | \$10,000                                   | \$5,000                            |
| <b>Total Salaries &amp; Benefits</b>           | <b>\$1,820,763</b>                        | <b>\$1,931,110</b>                        | <b>\$3,751,873</b>                         | <b>\$1,875,937</b>                 |
| <b>Services &amp; Supplies</b>                 |   |   |  |                                    |
| Advertising Expense                            | \$1,500                                   | \$1,500                                   | \$3,000                                    | \$1,500                            |
| Audit Expense                                  | \$30,000                                  | \$30,000                                  | \$60,000                                   | \$30,000                           |
| Capital Expense - Computers & Software         | \$7,500                                   | \$7,500                                   | \$15,000                                   | \$7,500                            |
| Commissioner/Advisory Expense                  | \$5,250                                   | \$5,250                                   | \$10,500                                   | \$5,250                            |
| Dues & Subscription Expense                    | \$35,124                                  | \$35,124                                  | \$70,248                                   | \$35,124                           |
| Equipment Rental/Maintenance Expense           | \$54,314                                  | \$53,926                                  | \$108,240                                  | \$54,120                           |
| General & Administrative Expense               | \$10,000                                  | \$10,000                                  | \$20,000                                   | \$10,000                           |
| Insurance Expense                              | \$15,653                                  | \$17,218                                  | \$32,871                                   | \$16,436                           |
| Materials and Supplies Expense                 | \$11,750                                  | \$11,750                                  | \$23,500                                   | \$11,750                           |
| Office Space Expense                           | \$87,748                                  | \$87,748                                  | \$175,496                                  | \$87,748                           |
| Program Development/Strategic Planning Expense | \$15,000                                  | \$15,000                                  | \$30,000                                   | \$15,000                           |
| Professional Service Expense                   | \$147,800                                 | \$147,800                                 | \$295,600                                  | \$147,800                          |
| Staff Training & Conference Expense            | \$28,500                                  | \$28,500                                  | \$57,000                                   | \$28,500                           |
| Telephone Expense                              | \$26,460                                  | \$26,460                                  | \$52,920                                   | \$26,460                           |
| Local Travel Expense                           | \$8,100                                   | \$8,100                                   | \$16,200                                   | \$8,100                            |
| <b>Total Operations Expenses</b>               | <b>\$484,699</b>                          | <b>\$485,876</b>                          | <b>\$970,575</b>                           | <b>\$485,288</b>                   |
| <b>Total Operating</b>                         | <b>\$2,305,462</b>                        | <b>\$2,416,986</b>                        | <b>\$4,722,448</b>                         | <b>\$2,361,224</b>                 |
| <b>Strategic Plan Investments</b>              |   |   |  |                                    |
| <b>Strategic Plan Investments</b>              |   |   |  |                                    |
| <b>Focus Areas</b>                             |   |   |  |                                    |
| Health Promotion                               | \$2,069,760                               | \$2,069,760                               | \$4,139,520                                | \$2,069,760                        |
| Early Learning                                 | \$1,378,398                               | \$1,378,398                               | \$2,756,796                                | \$1,378,398                        |
| Strong Families                                | \$1,811,040                               | \$1,811,040                               | \$3,622,080                                | \$1,811,040                        |
| <b>Total Focus Areas</b>                       | <b>\$5,259,198</b>                        | <b>\$5,259,198</b>                        | <b>\$10,518,396</b>                        | <b>\$5,259,198</b>                 |
| <b>Community Partners</b>                      |   |   |  |                                    |
| Early Childhood Partner Capacity Building      | \$266,149                                 | \$266,149                                 | \$532,298                                  | \$266,149                          |
| <b>Total Community Partners</b>                | <b>\$266,149</b>                          | <b>\$266,149</b>                          | <b>\$532,298</b>                           | <b>\$266,149</b>                   |
| <b>Systems</b>                                 |   |   |  |                                    |
| Birth to Third Grade Community Partnerships    | \$385,228                                 | \$385,228                                 | \$770,457                                  | \$385,228                          |
| Community Relations                            | \$600,000                                 | \$600,000                                 | \$1,200,000                                | \$600,000                          |
| Multi-Sector Partnerships                      | \$295,500                                 | \$295,500                                 | \$591,000                                  | \$295,500                          |
| <b>Total Systems</b>                           | <b>\$1,280,728</b>                        | <b>\$1,280,728</b>                        | <b>\$2,561,457</b>                         | <b>\$1,280,728</b>                 |
| <b>Accountability and Evaluation</b>           |   |   |  |                                    |
| Accountability Services                        | \$340,000                                 | \$340,000                                 | \$680,000                                  | \$340,000                          |
| Evaluation Services                            | \$600,000                                 | \$600,000                                 | \$1,200,000                                | \$600,000                          |
| <b>Total Accountability and Evaluation</b>     | <b>\$940,000</b>                          | <b>\$940,000</b>                          | <b>\$1,880,000</b>                         | <b>\$940,000</b>                   |
| <b>Total Strategic Plan Investments</b>        | <b>\$7,746,075</b>                        | <b>\$7,746,075</b>                        | <b>\$15,492,151</b>                        | <b>\$7,746,075</b>                 |
| <b>Operations Contingency Fund</b>             | <b>\$250,000</b>                          | <b>\$250,000</b>                          | <b>\$500,000</b>                           | <b>\$250,000</b>                   |
| <b>Total First 5 Fresno County Budget</b>      | <b>\$10,301,538</b>                       | <b>\$10,413,062</b>                       | <b>\$20,714,600</b>                        | <b>\$10,357,300</b>                |

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

**OPERATING EXPENSES**

|   |           |   |  | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|-----------|---|--|------------------------------|------------------------------|---------------------------------|
| <b>Salaries</b>   |           |   |  |                              |                              |                                 |
|   |           |   |  | \$1,129,885                  | \$1,163,781                  | \$2,293,666                     |
| 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).<br>The proposed amount for year 2 includes a 3% increase for a potential salary increase that will be based on merit. |           |   |  |                              |                              |                                 |
| <b>Total Evaluation Expense</b>   | 2,293,666 | x |  | 7%                           |                              | 160,557                         |
| <b>Total Program Expense</b>  | 2,293,666 | x |  | 68%                          |                              | 1,559,693                       |
| <b>Total Administration Expense</b>   | 2,293,666 | x |  | 25%                          |                              | 573,417                         |

|  |             |   |       | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|--|-------------|---|-------|------------------------------|------------------------------|---------------------------------|
| <b>Payroll Taxes</b>   |             |   |       |                              |                              |                                 |
| Justification/Calculations:  |             |   |       |                              |                              |                                 |
|  |             |   |       | \$112,895                    | \$115,962                    | \$228,857                       |
| A. Federal Income Contribution Act: The employer's share is set by the federal government at 9.05% of gross salary |             |   |       |                              |                              |                                 |
| Year 1:  | \$1,129,885 | x | 9.05% | =                            | \$102,255                    |                                 |
| Year 2:  | \$1,163,781 | x | 9.05% | =                            | \$105,322                    |                                 |
| B. State Unemployment Insurance - The payroll tax is based on the premium  |             |   |       |                              |                              |                                 |
| Year 1:  | \$133,000   | x | 6.20% | =                            | \$8,246                      |                                 |
| Year 2:  | \$133,000   | x | 6.20% | =                            | \$8,246                      |                                 |
| C. Federal Unemployment Training Tax and State Unemployment Training Tax   |             |   |       |                              |                              |                                 |
| Year 1:  | \$133,000   | x | 1.80% | =                            | \$2,394                      |                                 |
| Year 2:  | \$133,000   | x | 1.80% | =                            | \$2,394                      |                                 |
| <b>Total Evaluation Expense</b>  | 228,857     | x |       | 7%                           |                              | 16,020                          |
| <b>Total Program Expense</b>   | 228,857     | x |       | 68%                          |                              | 155,623                         |
| <b>Total Administration Expense</b>  | 228,857     | x |       | 25%                          |                              | 57,214                          |

|   |                        |   |            | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|------------------------|---|------------|------------------------------|------------------------------|---------------------------------|
| <b>Retirement</b>   |                        |   |            |                              |                              |                                 |
| Justification/Calculations:                                       |                        |   |            |                              |                              |                                 |
|   |                        |   |            | \$98,797                     | \$101,761                    | \$200,558                       |
| Retirement is 8.74% of total gross salary for 19 staff positions. |                        |   |            |                              |                              |                                 |
| Year 1:   | \$1,129,885            | x | 8.74%      | =                            | \$98,797                     |                                 |
|   | Annual Salaries Amount |   | Percentage |                              | Total Amount                 |                                 |
| Year 2:   | \$1,163,781            | x | 8.74%      | =                            | \$101,761                    |                                 |
|   | Annual Salaries Amount |   | Percentage |                              | Total Amount                 |                                 |
| <b>Total Evaluation Expense</b>                                   | 200,558                | x |            | 7%                           |                              | 14,039                          |
| <b>Total Program Expense</b>                                      | 200,558                | x |            | 68%                          |                              | 136,380                         |
| <b>Total Administration Expense</b>                               | 200,558                | x |            | 25%                          |                              | 50,140                          |

|   |                         |   |               | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|-------------------------|---|---------------|------------------------------|------------------------------|---------------------------------|
| <b>Employee Benefits</b>  |                         |   |               |                              |                              |                                 |
| Justification/Calculations:   |                         |   |               |                              |                              |                                 |
|   |                         |   |               | \$460,000                    | \$529,000                    | \$989,000                       |
| The Commission's insurance broker provided projections assuming no plan changes and utilization are made. A conservative increase of 15% is projected every year to the current plan. |                         |   |               |                              |                              |                                 |
| Year 1:   | \$400,000               | x | 15%           | =                            | \$460,000                    |                                 |
|   | FY2015-16 Annual Amount |   | Rate Increase |                              | Annual Amount                |                                 |
| Year 2:   | \$460,000               | x | 15%           | =                            | \$529,000                    |                                 |
|   | FY2016-17 Annual Amount |   | Rate Increase |                              | Annual Amount                |                                 |
| <b>Total Evaluation Expense</b>   | 989,000                 | x |               | 7%                           |                              | 69,230                          |
| <b>Total Program Expense</b>  | 989,000                 | x |               | 68%                          |                              | 672,520                         |
| <b>Total Administration Expense</b>   | 989,000                 | x |               | 25%                          |                              | 247,250                         |

|  |                         |   |               | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|--|-------------------------|---|---------------|------------------------------|------------------------------|---------------------------------|
| <b>Workers Compensation</b>  |                         |   |               |                              |                              |                                 |
| Justification/Calculations:  |                         |   |               |                              |                              |                                 |
|  |                         |   |               | \$14,187                     | \$15,605                     | \$29,792                        |
| 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 1:  | \$12,897                | x | 10%           | =                            | \$14,187                     |                                 |
|  | FY2015-16 Annual Amount |   | Rate Increase |                              | Annual Amount                |                                 |
| Year 2:  | \$14,187                | x | 10%           | =                            | \$15,605                     |                                 |
|  | FY2016-17 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%                          |                              | 20,259                          |
| <b>Total Administration Expense</b>  | 29,792                  | x |               | 25%                          |                              | 7,448                           |



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

|   |                         |   | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|-------------------------|---|------------------------------|------------------------------|---------------------------------|
| <b>Educational Stipend</b>  |                         |   |                              |                              |                                 |
| Justification/Calculations:   |                         |   |                              |                              |                                 |
|   |                         |   | \$5,000                      | \$5,000                      | \$10,000                        |
| Currently, the Commission has three 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                           |
| <b>Advertising Expense</b>  |                         |   |                              |                              |                                 |
| Justification/Calculations:   |                         |   |                              |                              |                                 |
|   |                         |   | \$1,500                      | \$1,500                      | \$3,000                         |
| 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                           |
| <b>Audit Expense</b>  |                         |   |                              |                              |                                 |
| Justification/Calculations:   |                         |   |                              |                              |                                 |
|   |                         |   | \$30,000                     | \$30,000                     | \$60,000                        |
| 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                          |
| <b>Equipment/Capital Expense</b>  |                         |   |                              |                              |                                 |
| Justification/Calculations:   |                         |   |                              |                              |                                 |
|   |                         |   | \$7,500                      | \$7,500                      | \$15,000                        |
| 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                           |
| <b>Commissioner Expense</b>   |                         |   |                              |                              |                                 |
| Justification/Calculations:   |                         |   |                              |                              |                                 |
|   |                         |   | \$5,250                      | \$5,250                      | \$10,500                        |
| 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                 |                              |                                 |
| <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                          |
| <b>Dues and Subscriptions Expense</b>   |                         |   |                              |                              |                                 |
| Justification/Calculations:   |                         |   |                              |                              |                                 |
|   |                         |   | \$35,124                     | \$35,124                     | \$70,248                        |
| 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:  |                         |   |                              |                              |                                 |
|   | \$450,000               | x | 6.25%                        | =                            | \$28,124                        |
|   | 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                          |

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

|   |         |   | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|---------|---|------------------------------|------------------------------|---------------------------------|
| <b>Equipment Rental/Maintenance Expense</b>   |         |   |                              |                              |                                 |
| Justification/Calculations:   |         |   |                              |                              |                                 |
|   |         |   | \$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                          |                                 |
|   |         | Copier/Scanner Maintenance                            | \$7,200                      | \$7,200                      |                                 |
|   |         | <b>Equipment Maintenance</b>                          | <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.   |         |   |                              |                              |                                 |
|   |         | IT Support  | \$15,000                     | \$15,000                     |                                 |
|   |         | Hosted Email & Storage                                | \$6,500                      | \$6,500                      |                                 |
|   |         | <b>Computer Maintenance</b>                           | <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:  |         |   |                              |                              |                                 |
|   |         | Accounting System                                     | \$6,800                      | \$6,800                      |                                 |
|   |         | FATS Maintenance                                      | \$290                        | \$290                        |                                 |
|   |         | Anti-virus Software                                   | \$360                        | \$360                        |                                 |
|   |         | Email Spam Filter                                     | \$540                        | \$540                        |                                 |
|   |         | Web service   | \$150                        | \$150                        |                                 |
|   |         | Fax Service   | \$210                        | \$210                        |                                 |
|   |         | Server Support  | \$876                        | \$876                        |                                 |
|   |         | <b>Software</b>                                       | <b>\$9,226</b>               | <b>\$9,226</b>               |                                 |
| <b>Breastfeeding Friendly (BFF) Express Trailer Maintenance:</b>  |         |   |                              |                              |                                 |
| 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.  |         |   |                              |                              |                                 |
|   |         | Repairs, Maintenance and<br>Transportation, Cleaning, | \$5,000                      | \$5,000                      |                                 |
|   |         |   | \$11,000                     | \$11,000                     |                                 |
|   |         | <b>BFF Express Maintenance</b>                        | <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                          |
| <b>General and Administrative Expense</b>   |         |   |                              |                              |                                 |
| Justification/Calculations:   |         |   |                              |                              |                                 |
|   |         |   | \$10,000                     | \$10,000                     | \$20,000                        |
| 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). |         |   |                              |                              |                                 |
| <b>Total Evaluation Expense</b>   | 20,000  | x   | 0%                           |                              | 0                               |
| <b>Total Program Expense</b>  | 20,000  | x   | 0%                           |                              | 0                               |
| <b>Total Administration Expense</b>   | 20,000  | x   | 100%                         |                              | 20,000                          |
| <b>Insurance Expense</b>  |         |   |                              |                              |                                 |
| Justification/Calculations:   |         |   |                              |                              |                                 |
|   |         |   | \$15,653                     | \$17,218                     | \$32,871                        |
| 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                           |

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

|   |        |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|---|--------|---|---------------------------------------|---------------------------------------|---|
| <b>Materials and Supplies</b>   |        |   |                                       |                                       |   |
| Justification/Calculations:   |        |   |                                       |                                       |   |
|   |        |   | \$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 vendors and partners. Therefore, staff recommends \$750 per year (\$62.50 per month) for postage. The Commission does minor printing throughout the year. F5FC staff utilizes online publications via websites or distributes mail electronically as a cost savings measure. Staff recommends to set aside \$1,000 per year for any unexpected printing costs, such as business cards. |        |   |                                       |                                       |   |
| <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                                   |

|  |         |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|--|---------|---|---------------------------------------|---------------------------------------|---|
| <b>Office Space Expense</b>  |         |   |                                       |                                       |   |
| Justification/Calculations:  |         |   |                                       |                                       |   |
|  |         |   | \$87,748                              | \$87,748                              | \$175,496                               |
| The proposed amount is \$87,748 per year calculated at \$7,312 per month for 12 months. The cost is based on the 15% 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>Total Evaluation Expense</b>  | 175,496 | x | 7%                                    |                                       | 12,285                                  |
| <b>Total Program Expense</b>   | 175,496 | x | 68%                                   |                                       | 119,337                                 |
| <b>Total Administration Expense</b>  | 175,496 | x | 25%                                   |                                       | 43,874                                  |

|  |        |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|--|--------|---|---------------------------------------|---------------------------------------|---|
| <b>Program Development Expense/Strategic Planning Implementation</b>   |        |   |                                       |                                       |   |
| Justification/Calculations:  |        |   |                                       |                                       |   |
|  |        |   | \$15,000                              | \$15,000                              | \$30,000                                |
| 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                                  |

|  |         |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|--|---------|---|---------------------------------------|---------------------------------------|---|
| <b>Professional Services</b>   |         |   |                                       |                                       |   |
| Justification/Calculations:  |         |   |                                       |                                       |   |
|  |         |   | \$147,800                             | \$147,800                             | \$295,600                               |
| 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                        | \$95,800                              | \$95,800                                |
|  |         |   | Human Resource Services               | \$6,000                               | \$6,000                                 |
|  |         |   | Investment Services                   | \$18,000                              | \$18,000                                |
|  |         |   | Custodial Services                    | \$6,500                               | \$6,500                                 |
|  |         |   | Payroll Services                      | \$5,000                               | \$5,000                                 |
|  |         |   | Translation Services                  | \$1,500                               | \$1,500                                 |
|  |         |   | Misc. Professional Services           | \$15,000                              | \$15,000                                |
|  |         |   | <b>Professional Services</b>          | <b>\$147,800</b>                      | <b>\$147,800</b>                        |
| <b>Total Evaluation Expense</b>  | 295,600 | x | 0%                                    |                                       | 0                                       |
| <b>Total Program Expense</b>   | 295,600 | x | 0%                                    |                                       | 0                                       |
| <b>Total Administration Expense</b>  | 295,600 | x | 100%                                  |                                       | 295,600                                 |

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

|  |        |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|--|--------|---|---------------------------------------|---------------------------------------|---|
| <b>Staff Trainings and Conferences Expense (Out of Town Travel)</b>  |        |   |                                       |                                       |   |
| Justification/Calculations:  |        |   |                                       |                                       |   |
|  |        |   | \$28,500                              | \$28,500                              | \$57,000                                |
| 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%                                    |                                       | 3,990                                   |
| <b>Total Program Expense</b>   | 57,000 | x | 68%                                   |                                       | 38,760                                  |
| <b>Total Administration Expense</b>  | 57,000 | x | 25%                                   |                                       | 14,250                                  |

|  |        |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|--|--------|---|---------------------------------------|---------------------------------------|---|
| <b>Telephone and Data line Expense</b>   |        |   |                                       |                                       |   |
| Justification/Calculations:  |        |   |                                       |                                       |   |
|  |        |   | \$26,460                              | \$26,460                              | \$52,920                                |
| 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%                                    |                                       | 3,704                                   |
| <b>Total Program Expense</b>   | 52,920 | x | 68%                                   |                                       | 35,986                                  |
| <b>Total Administration Expense</b>  | 52,920 | x | 25%                                   |                                       | 13,230                                  |

|  |            |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|--|------------|---|---------------------------------------|---------------------------------------|---|
| <b>Local Travel Expense</b>  |            |   |                                       |                                       |   |
| Justification/Calculations:  |            |   |                                       |                                       |   |
|  |            |   | \$8,100                               | \$8,100                               | \$16,200                                |
| 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                                   |
|  | F5FC Staff |   | Monthly Average                       | Annually Per Staff                    | x                                       |
|  |            |   |                                       | 12                                    | \$8,100                                 |
|  |            |   |                                       | Months                                | Agency Total                            |
| <b>Total Evaluation Expense</b>  | 16,200     | x | 7%                                    |                                       | 1,134                                   |
| <b>Total Program Expense</b>   | 16,200     | x | 68%                                   |                                       | 11,016                                  |
| <b>Total Administration Expense</b>  | 16,200     | x | 25%                                   |                                       | 4,050                                   |

|   |         |   | <b>Proposed<br/>Year 1<br/>Amount</b> | <b>Proposed<br/>Year 2<br/>Amount</b> | <b>Proposed Total<br/>2-Year Amount</b> |
|---|---------|---|---------------------------------------|---------------------------------------|---|
| <b>Operations Contingency Fund</b>  |         |   |                                       |                                       |   |
| Justification/Calculations:   |         |   |                                       |                                       |   |
|   |         |   | \$250,000                             | \$250,000                             | \$500,000                               |
| 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>Total Evaluation Expense</b>   | 500,000 | x | 7%                                    |                                       | 35,000                                  |
| <b>Total Program Expense</b>  | 500,000 | x | 68%                                   |                                       | 340,000                                 |
| <b>Total Administration Expense</b>   | 500,000 | x | 25%                                   |                                       | 125,000                                 |

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

**2013-2020  
STRATEGIC PLAN INVESTMENTS**

|   |            |   | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|------------|---|------------------------------|------------------------------|---------------------------------|
| <b>Focus Areas</b>  |            |   |                              |                              |                                 |
| Justification/Calculations:   |            |   | \$5,259,198                  | \$5,259,198                  | \$10,518,396                    |
| <b>Health Promotion</b>   |            |   |                              |                              |                                 |
| <p>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. Approximately six (6) programs are projected to be funded under this focus area.</p> |            |   |                              |                              |                                 |
| <b>Health Promotion Sub-total</b>   |            |   | <u>\$2,069,760</u>           | <u>\$2,069,760</u>           |                                 |
| <b>Early Learning</b>   |            |   |                              |                              |                                 |
| <p>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. Approximately eleven (11) programs are projected to be funded under this focus area.</p>   |            |   |                              |                              |                                 |
| <b>Early Learning Sub-total</b>   |            |   | <u>\$1,378,398</u>           | <u>\$1,378,398</u>           |                                 |
| <b>Strong Families</b>  |            |   |                              |                              |                                 |
| <p>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.</p>   |            |   |                              |                              |                                 |
| <b>Strong Families Sub-total</b>  |            |   | <u>\$1,811,040</u>           | <u>\$1,811,040</u>           |                                 |
| <b>Focus Areas Total</b>  |            |   | <u>\$5,259,198</u>           | <u>\$5,259,198</u>           |                                 |
| <b>Total Evaluation Expense</b>   | 10,518,396 | x | 0%                           |                              | 0                               |
| <b>Total Program Expense</b>  | 10,518,396 | x | 100%                         |                              | 10,518,396                      |
| <b>Total Administration Expense</b>   | 10,518,396 | x | 0%                           |                              | 0                               |

|   |         |   | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|---------|---|------------------------------|------------------------------|---------------------------------|
| <b>Community Partners</b>   |         |   |                              |                              |                                 |
| Justification/Calculations:   |         |   | \$266,149                    | \$266,149                    | \$532,298                       |
| <b>Early Childhood Capacity Building</b>  |         |   |                              |                              |                                 |
| <p>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.</p> |         |   |                              |                              |                                 |
| <b>Early Childhood Capacity Building Sub-total</b>  |         |   | <u>\$266,149</u>             | <u>\$266,149</u>             |                                 |
| <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**

|  |  |   | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|--|--|---|------------------------------|------------------------------|---------------------------------|
| <b>Systems</b>   |  |   |                              |                              |                                 |
| Justification/Calculations:  |  |   |                              |                              |                                 |
|  |  |   | \$1,280,728                  | \$1,280,728                  | \$2,561,457                     |
| <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.   |  |   |                              |                              |                                 |
|  | <b>Birth to Third Grade Community Partnerships Sub-total</b> |   | \$385,228                    | \$385,228                    |                                 |
| <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. |  |   |                              |                              |                                 |
|  | <b>Community Relations Sub-total</b>                         |   | \$600,000                    | \$600,000                    |                                 |
| <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.  |  |   |                              |                              |                                 |
|  | <b>Multidisciplinary Partnerships Sub-total</b>              |   | \$295,500                    | \$295,500                    |                                 |
|  | <b>Systems Total</b>   |   | \$1,280,728                  | \$1,280,728                  |                                 |
| <b>Total Evaluation Expense</b>  | 2,561,457  | x | 0%                           |                              | 0                               |
| <b>Total Program Expense</b>   | 2,561,457  | x | 98%                          |                              | 2,510,227                       |
| <b>Total Administration Expense</b>  | 2,561,457  | x | 2%                           |                              | 51,229                          |

|   |   |   | Proposed<br>Year 1<br>Amount | Proposed<br>Year 2<br>Amount | Proposed Total<br>2-Year Amount |
|---|---|---|------------------------------|------------------------------|---------------------------------|
| <b>Accountability and Evaluation</b>  |   |   |                              |                              |                                 |
| Justification/Calculations:   |   |   |                              |                              |                                 |
|   |   |   | \$940,000                    | \$940,000                    | \$1,880,000                     |
| <b>Accountability</b>   |   |   |                              |                              |                                 |
| 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).  |   |   |                              |                              |                                 |
| 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. |   |   |                              |                              |                                 |
| The following line items are being requested to support the Commission's accountability and contract compliance efforts:  |   |   |                              |                              |                                 |
|   | Contract Management System                    |   | \$200,000                    | \$200,000                    |                                 |
|   | Maintenance and Technical Assistance Services |   | \$140,000                    | \$140,000                    |                                 |
|   | <b>Accountability Sub-Total</b>               |   | \$340,000                    | \$340,000                    |                                 |
| <b>Evaluation</b>   |   |   |                              |                              |                                 |
| 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.  |   |   |                              |                              |                                 |
| With the updated 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 2015-2017 we will continue to deepen the rigor of our evaluation approach. The following line item is requested to support the Commission's evaluation efforts:  |   |   |                              |                              |                                 |
|   | Evaluation Services                           |   | \$600,000                    | \$600,000                    |                                 |
|   | <b>Evaluation Sub-Total</b>                   |   | \$600,000                    | \$600,000                    |                                 |
|   | <b>Accountability and Evaluation Total</b>    |   | \$940,000                    | \$940,000                    |                                 |
| <b>Total Evaluation Expense</b>   | 1,880,000                                     | x | 100%                         |                              | 1,880,000                       |
| <b>Total Program Expense</b>  | 1,880,000                                     | x | 0%                           |                              | 0                               |
| <b>Total Administration Expense</b>   | 1,880,000                                     | x | 0%                           |                              | 0                               |

**FIRST 5 FRESNO COUNTY  
4 YEAR BUDGET AND EXPENSE HISTORY**

| <b>Revenues</b>                                       |                     |                          |                         |                         |
|---|---------------------|--------------------------|-------------------------|-------------------------|
|   | <b>FY 13/14</b>     | <b>FY 14/15</b>          | <b>FY 15/16</b>         | <b>FY 16/17</b>         |
|   | <b>ACTUALS</b>      | <b>PROJECTED ACTUALS</b> | <b>PROPOSED AMOUNTS</b> | <b>PROPOSED AMOUNTS</b> |
| Prior Year Carry Over Revenue                         | \$0                 | \$1,081,018              | (\$0)                   | \$245,762               |
| Prop 10 Revenue                                       | \$11,196,587        | \$10,412,100             | \$10,008,300            | \$9,641,800             |
| Other Revenue   | \$292,863           | \$303,998                | \$250,000               | \$250,000               |
| Interest Revenue - County Treasury                    | \$26,426            | \$25,000                 | \$12,300                | \$12,000                |
| Investment Income                                     | \$295,123           | \$166,134                | \$276,700               | \$263,500               |
| Current Year Deobligations                            | \$0                 | \$0                      | \$0                     | \$0                     |
| <b>Total Revenues</b>                                 | <b>\$11,810,999</b> | <b>\$11,988,250</b>      | <b>\$10,547,300</b>     | <b>\$10,413,062</b>     |
| <b>Operating Budget</b>                               |                     |                          |                         |                         |
| Salaries & Benefits                                   | \$1,476,555         | \$1,752,562              | \$1,820,763             | \$1,931,110             |
| Services & Supplies                                   | \$432,453           | \$610,847                | \$484,699               | \$485,876               |
| <b>Total Operating</b>                                | <b>\$1,909,008</b>  | <b>\$2,363,409</b>       | <b>\$2,305,462</b>      | <b>\$2,416,986</b>      |
| <b>Program Allocations/Strategic Plan Investments</b> |                     |                          |                         |                         |
| Focus Areas   | \$5,493,114         | \$5,244,419              | \$5,259,198             | \$5,259,198             |
| Community Partners                                    | \$794,701           | \$821,770                | \$266,149               | \$266,149               |
| Systems   | \$1,547,555         | \$2,606,572              | \$1,280,728             | \$1,280,728             |
| Accountability and Evaluation                         | \$938,938           | \$940,000                | \$940,000               | \$940,000               |
| <b>Total Strategic Plan Investments</b>               | <b>\$8,774,308</b>  | <b>\$9,612,761</b>       | <b>\$7,746,075</b>      | <b>\$7,746,075</b>      |
| Operations Contingency Fund                           | \$46,665            | \$12,081                 | \$250,000               | \$250,000               |
| <b>Total First 5 Fresno County Budget</b>             | <b>\$10,729,981</b> | <b>\$11,988,251</b>      | <b>\$10,301,538</b>     | <b>\$10,413,062</b>     |