



**2017 - 2019
APPROVED REVISED
TWO YEAR BUDGET**

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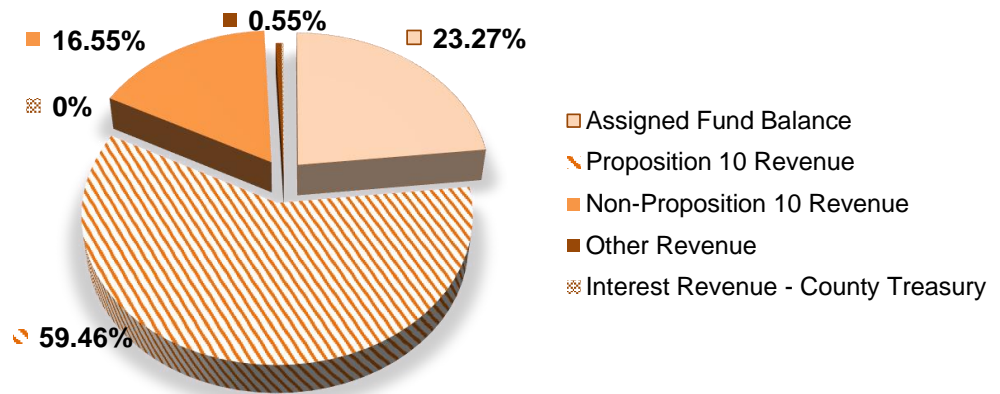
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**FIRST 5 FRESNO COUNTY
2017-2019 REVISED TWO YEAR BUDGET ACTIVITY SUMMARY**

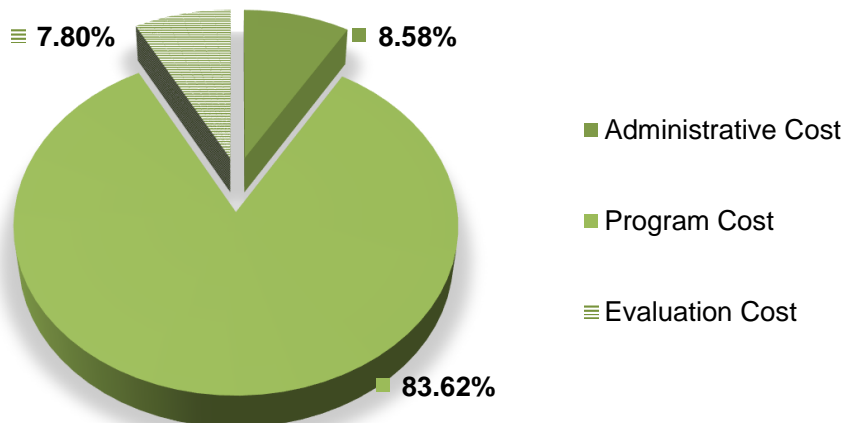
TOTAL FUNDS AVAILABLE

Line Items	Budget Amounts
Assigned Fund Balance	\$6,418,000
Proposition 10 Revenue	\$16,400,000
Non-Proposition 10 Revenue	\$4,564,113
Other Revenue	\$151,262
Interest Revenue - County Treasury	\$50,000
	<hr/>
	\$27,583,375



TOTAL ALLOCATION

Line Items	Budget Amounts
Administrative Cost	\$2,250,236
Program Cost	\$21,937,629
Evaluation Cost	\$2,046,780
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	\$26,234,646



FIRST 5 FRESNO COUNTY
2017-2019 REVISED TWO YEAR BUDGET BREAKDOWN
(by: Evaluation/Program/Administration)

REVENUES

Revenues	Two Year Total
Assigned Fund Balance	\$6,418,000
Prop 10 Revenue	\$16,400,000
Non-Prop. 10 Revenue	
First 5 CA IMPACT Revenue	\$2,965,379
California Department of Ed. Grant	\$297,458
UCSF Grant	\$1,276,276
The David & Lucile Packard Foundation Grant	\$25,000
Other Revenue	\$151,262
Interest Revenues - County Treasury	\$50,000
Investment Income	\$0
Total Revenues	\$27,583,375

OPERATING BUDGET

Operating Budget	Evaluation	Program	Administration	Two Year Total
Salary Expense	\$120,400	\$1,404,668	\$481,600	\$2,006,668
Payroll Tax Expense	\$13,135	\$153,245	\$52,541	\$218,921
Retirement Expense	\$9,916	\$115,683	\$39,663	\$165,261
Employee Benefits Expense	\$37,573	\$438,353	\$150,293	\$626,219
Worker's Comp. Expense	\$846	\$9,870	\$3,384	\$14,100
Ed. Allowance/ Child Care Reimbursement Stipend	\$156	\$1,820	\$624	\$2,600
Total Salaries and Benefits	\$182,026	\$2,123,638	\$728,105	\$3,033,769
Advertising Expense	\$0	\$0	\$4,000	\$4,000
Audit Expense	\$0	\$0	\$47,905	\$47,905
Capital & Equipment Expense- Computers & Software	\$900	\$10,500	\$3,600	\$15,000
Commissioner/Advisory Expense	\$0	\$0	\$8,000	\$8,000
Dues & Subscriptions Expense	\$5,055	\$58,975	\$20,220	\$84,250
Equipment Rental/Maintenance Expense	\$3,915	\$45,671	\$15,659	\$65,244
General & Administrative Expense	\$0	\$0	\$36,000	\$36,000
Insurance Expense	\$1,617	\$18,870	\$6,470	\$26,958
Materials & Supplies Expense	\$1,200	\$14,000	\$4,800	\$20,000
Overhead Expense	\$10,800	\$126,000	\$43,200	\$180,000
Program Dev. Expense/Strategic Planning Implementation	\$34,650	\$34,650	\$35,700	\$105,000
Professional Services Expense	\$0	\$0	\$270,111	\$270,111
Staff Trainings & Conferences Expense	\$3,600	\$42,000	\$14,400	\$60,000
Telephone Expense	\$2,597	\$30,296	\$10,387	\$43,280
Local Travel Expense - Local Mileage	\$420	\$4,900	\$1,680	\$7,000
Total Services & Supplies	\$64,754	\$385,862	\$522,132	\$972,748
Total Operating Budget	\$246,780	\$2,509,501	\$1,250,236	\$4,006,517
Strategic Plan Investments	Evaluation	Program	Administration	Two Year Total
Tier 1: Children and Families	\$0	\$13,089,202		\$13,089,202
Tier 2: Community Partners	\$0	\$1,271,099		\$1,271,099
Tier 3: Early Childhood System of Care	\$0	\$677,444		\$677,444
Accountability and Evaluation	\$1,800,000	\$0		\$1,800,000
Non-Prop. 10 Funded Programs	\$0	\$4,390,384		\$4,390,384
Total Strategic Plan Investments	\$1,800,000	\$19,428,129	\$0	\$21,228,129
Operations Contingency Fund	\$0	\$0	\$1,000,000	\$1,000,000
Total Approved Budget Expenses	\$2,046,780	\$21,937,629	\$2,250,236	\$26,234,646
Total Approved Allocations and Percentage	7.42%	79.53%	8.16%	95%

**FIRST 5 FRESNO COUNTY
2017-2019 REVISED TWO YEAR BUDGET SUMMARY DETAIL**

Revenues			
	Year 1 Revised Budget Amounts 7/1/2017 to 6/30/2018	Year 2 Revised Budget Amounts 7/1/2018 to 6/30/2019	Total Two Year Amounts
Assigned Fund Balance	\$4,250,000	\$2,168,000	\$6,418,000
Prop 10 Revenue	\$8,400,000	\$8,000,000	\$16,400,000
Non-Prop. 10 Revenue			
First 5 CA IMPACT Revenue	\$1,557,054	\$1,408,325	\$2,965,379
California Department of Ed. Grant	\$148,729	\$148,729	\$297,458
UCSF Grant	\$638,138	\$638,138	\$1,276,276
The David and Lucile Packard Foundation Grant	\$25,000	\$0	\$25,000
Other Revenue	\$101,262	\$50,000	\$151,262
Interest Revenue - County Treasury	\$25,000	\$25,000	\$50,000
Investment Income	\$0	\$0	\$0
Total Revenues	\$15,145,183	\$12,438,192	\$27,583,375
Operating			
Salaries & Benefits			
Salary Expense	\$1,151,169	\$855,499	\$2,006,668
Payroll Tax Expense	\$124,244	\$94,677	\$218,921
Retirement Expense	\$97,660	\$67,601	\$165,261
Employee Benefits Expense	\$346,692	\$279,528	\$626,219
Worker's Compensation Expense	\$7,000	\$7,100	\$14,100
Ed. Allowance/ Child Care Reimbursement Stipend	\$2,600	\$0	\$2,600
Total Salaries & Benefits Expenses	\$1,729,365	\$1,304,405	\$3,033,769
Services & Supplies			
Advertising Expense	\$1,000	\$3,000	\$4,000
Audit Expense	\$22,905	\$25,000	\$47,905
Capital & Equipment Expense- Computers & Software	\$7,500	\$7,500	\$15,000
Commissioner/Advisory Expense	\$3,000	\$5,000	\$8,000
Dues & Subscriptions Expense	\$42,125	\$42,125	\$84,250
Equipment Rental/Maintenance Expense	\$32,622	\$32,622	\$65,244
General & Administrative Expense	\$18,000	\$18,000	\$36,000
Insurance Expense	\$12,837	\$14,121	\$26,958
Materials & Supplies Expense	\$10,000	\$10,000	\$20,000
Overhead Expense	\$90,000	\$90,000	\$180,000
Program Development/Strategic Planning Expense	\$80,000	\$25,000	\$105,000
Professional Services Expense	\$132,100	\$138,011	\$270,111
Staff Training & Conference Expense	\$30,000	\$30,000	\$60,000
Telephone Expense	\$26,500	\$16,780	\$43,280
Local Travel Expense - Local Mileage	\$3,500	\$3,500	\$7,000
Total Services & Supplies Expenses	\$512,089	\$460,658	\$972,748
Total Operations Expenses	\$2,241,453	\$1,765,063	\$4,006,517
Strategic Plan Investments			
Strategic Plan Investments			
Tier 1: Children and Families			
Goal 1 - Health Promotion	\$2,922,593	\$1,065,992	\$3,988,585
Goal 2 - Early Learning	\$2,875,971	\$2,013,389	\$4,889,360
Goal 3 - Strong Families	\$1,912,829	\$2,298,429	\$4,211,258
Total Tier 1	\$7,711,393	\$5,377,809	\$13,089,202
Tier 2: Community Partners			
Early Childhood Partner Capacity Building	\$170,000	\$35,000	\$205,000
Community Learning Center	\$517,295	\$548,803	\$1,066,099
Total Tier 2	\$687,295	\$583,803	\$1,271,099
Tier 3: Early Childhood System of Care			
Community Partners	\$308,500	\$318,944	\$627,444
Multi-Sector Partnerships	\$25,000	\$25,000	\$50,000
Total Tier 3	\$333,500	\$343,944	\$677,444
Accountability and Evaluation			
Accountability Services	\$300,000	\$300,000	\$600,000
Evaluation Services	\$600,000	\$600,000	\$1,200,000
Total Accountability and Evaluation	\$900,000	\$900,000	\$1,800,000
Non-Prop. 10 Funded Programs			
First 5 CA IMPACT Program	\$975,323	\$975,323	\$1,950,646
First 5 CA IMPACT Regional Hub Program	\$581,731	\$581,731	\$1,163,462
UCSF- Group Prenatal Care Program	\$638,138	\$638,138	\$1,276,276
Total Non-Prop. 10 Funded Programs	\$2,195,192	\$2,195,192	\$4,390,384
Total Strategic Plan Investments	\$11,827,380	\$9,400,748	\$21,228,129
Operations Contingency Fund	\$1,000,000	\$0	\$1,000,000
Total First 5 Fresno County Approved Budget	\$15,068,834	\$11,165,811	\$26,234,646

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

OPERATING EXPENSES

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Salary Expense							
Justification/Calculations:				\$2,208,291	\$1,151,169	\$855,499	\$2,006,668
	Original 2-Year Amount	Revised 2-Year Amount	Variance	2,208,291	2,006,668	201,623	
<p>Revised Justification: The amount for operating salaries for a total of 12.7 FTE. No revision was made to individual salary amounts, however due to turnover of three staff and reassignment of one staff, a cost savings in both years was realized. Compensated Absences: The cost of compensated absences, which combines vacation and sick leave benefits into a single PTO (paid time off) bank, is now reflected. Staff accrues PTO per pay period at a rate of 6.15 hours and 7.69 hours for staff who have been with agency for five or more years. The Year 1 expense is the projected accrued hours for the approved FTE multiplied by each staff's hourly rate. The Year 2 amount is based on the compensated absences calculation from the FY1617 Audit Report.</p>							
	Year 1: \$85,725	Year 2: \$82,388					
	<u>Projected Compensated Absences</u>	<u>Projected Compensated Absences</u>					
Total Evaluation Expense		2,006,668	x		6%		120,400
Total Program Expense		2,006,668	x		70%		1,404,668
Total Administration Expense		2,006,668	x		24%		481,600

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Payroll Tax Expense							
Justification/Calculations:				\$237,093	\$124,244	\$94,677	\$218,921
	Original 2-Year Amount	Revised 2-Year Amount	Variance	237,093	218,921	18,172	
<p>Revised Justification: The reduction in salaries expense amount resulted in a cost savings in payroll taxes.</p>							
Total Evaluation Expense		218,921	x		6%		13,135
Total Program Expense		218,921	x		70%		153,245
Total Administration Expense		218,921	x		24%		52,541

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Retirement Expense							
Justification/Calculations:				\$193,102	\$97,660	\$67,601	\$165,261
	Original 2-Year Amount	Revised 2-Year Amount	Variance	193,102	165,261	27,841	
<p>Revised Justification: The reduction in the Year 2 salaries amount resulted in a savings in retirement expense.</p>							
Total Evaluation Expense		165,261	x		6%		9,916
Total Program Expense		165,261	x		70%		115,683
Total Administration Expense		165,261	x		24%		39,663

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount	
Employee Benefits Expense								
Justification/Calculations:				\$906,712	\$346,692	\$279,528	\$626,219	
<p>Original Justification: The Commission's contracted insurance broker recommended a conservative increase to FY16-17 budget amount of 12% in the first year and 10% in the second year assuming no plan changes are made. The calculation shows the cost breakdown and includes the deduction of the benefits expense for Community Learning Center staff (Year 1: \$10,896 & Year 2: \$11,206). Benefits for full time, permanent staff include dental, life, medical, and vision insurance.</p>								
	Year 1:	\$319,275	x	12%	-	\$10,896	=	\$346,692
		<u>FY2017-18 Annual Amount</u>		<u>Rate Increase</u>				<u>Annual Amount</u>
	Year 2:	\$264,303	x	10%	-	\$11,206	=	\$279,528
		<u>FY2018-19 Annual Amount</u>		<u>Rate Increase</u>				<u>Annual Amount</u>
	Original 2-Year Amount	Revised 2-Year Amount	Variance	906,712	626,219	280,493		
<p>Revised Justification: The change in the number of staffing resulted in a savings in Employee Benefits Expense.</p>								
Total Evaluation Expense		626,219	x		6%		37,573	
Total Program Expense		626,219	x		70%		438,353	
Total Administration Expense		626,219	x		24%		150,293	

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Worker's Compensation Expense							
Justification/Calculations:				\$5,280	\$7,000	\$7,100	\$14,100
	Original 2-Year Amount	Revised 2-Year Amount	Variance	5,280	14,100	(8,820)	
<p>Revised Justification: An increase to this line item came from a revised quote from the insurance contractor for year 1 and following this trend, an increase to year two amount.</p>							
Total Evaluation Expense		14,100	x		6%		846
Total Program Expense		14,100	x		70%		9,870
Total Administration Expense		14,100	x		24%		3,384

				Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Educational Allowance & Child Care Reimbursement Stipend							
Justification/Calculations:				\$24,400	\$2,600	\$0	\$2,600
	Original 2-Year Amount	Revised 2-Year Amount	Variance	24,400	2,600	21,800	
<p>Revised Justification: The Year 1 projected amount includes only two staff having requested an educational reimbursement or child care reimbursement stipend, providing cost savings. Due to the anticipated reduction in revenue this line item will be discontinued.</p>							
Total Evaluation Expense		2,600	x		6%		156
Total Program Expense		2,600	x		70%		1,820
Total Administration Expense		2,600	x		24%		624

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

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Advertising Expense				
Justification/Calculations:				
	\$4,000	\$1,000	\$3,000	\$4,000
	Original 2-Year Amount 4,000	Revised 2-Year Amount 4,000	Variance 0	
Revised Justification: Commission staff has been utilizing electronic forms of communication versus utilizing newspaper advertising for RFP, RFA, etc. As a result, there is a projected cost savings of \$1,000 in Year 1. Staff is recommending to carryover savings into Year 2 for any unexpected advertising expenses that may happen during the development of the new agency Strategic Plan or other projects				
Total Evaluation Expense			4,000	0
Total Program Expense			4,000	0
Total Administration Expense			4,000	4,000
Audit Expense				
Justification/Calculations:				
	\$50,000	\$22,905	\$25,000	\$47,905
	Original 2-Year Amount 50,000	Revised 2-Year Amount 47,905	Variance (2,095)	
Revised Justification: A cost savings of \$2,095 for this line item is projected in Year 1. Staff is recommending to maintain the original Year 2 amount for any unexpected related expenses.				
Total Evaluation Expense			47,905	0
Total Program Expense			47,905	0
Total Administration Expense			47,905	47,905
Capital & Equipment Expense- Computers & Software				
Justification/Calculations:				
	\$15,000	\$7,500	\$7,500	\$15,000
	Original 2-Year Amount 15,000	Revised 2-Year Amount 15,000	Variance 0	
Total Evaluation Expense			15,000	900
Total Program Expense			15,000	10,500
Total Administration Expense			15,000	3,600
Commissioner/Advisory Expense				
Justification/Calculations:				
	\$10,010	\$3,000	\$5,000	\$8,000
	Original 2-Year Amount 10,010	Revised 2-Year Amount 8,000	Variance (2,010)	
Revised Justification: Due to the make-up of the governing board membership being two fewer than the maximum and Commissioners participating in fewer workshops and/or conferences, a cost savings of \$2,010 is projected for this expense line item.				
Total Evaluation Expense			8,000	0
Total Program Expense			8,000	0
Total Administration Expense			8,000	8,000
Dues and Subscriptions Expense				
Justification/Calculations:				
	\$84,250	\$42,125	\$42,125	\$84,250
	Original 2-Year Amount 84,250	Revised 2-Year Amount 84,250	Variance 0	
Total Evaluation Expense			84,250	5,055
Total Program Expense			84,250	58,975
Total Administration Expense			84,250	20,220
Equipment Rental/Maintenance Expense				
Justification/Calculations:				
	\$65,244	\$32,622	\$32,622	\$65,244
	Original 2-Year Amount 65,244	Revised 2-Year Amount 65,244	Variance 0	
Total Evaluation Expense			65,244	3,915
Total Program Expense			65,244	45,671
Total Administration Expense			65,244	15,659

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

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
General and Administrative Expense				
Justification/Calculations:				
	\$30,000	\$18,000	\$18,000	\$36,000
	Original 2-Year Amount 30,000	Revised 2-Year Amount 36,000	Variance (6,000)	
Revised Justification: The increase in Year 1 is due to an unforeseen increase in bank fees. Based on the current fiscal year expenditures, staff is recommending to increase this line by \$3,000 per year to cover this increase.				
Total Evaluation Expense			0%	0
Total Program Expense			0%	0
Total Administration Expense			100%	36,000
Insurance Expense				
Justification/Calculations:				
	\$23,917	\$12,837	\$14,121	\$26,958
	Original 2-Year Amount 23,917	Revised 2-Year Amount 26,958	Variance (3,041)	
Revised Justification: The increase of \$3,041 over two years is a result of an increased rate from the insurance provider.				
Total Evaluation Expense			6%	1,617
Total Program Expense			70%	18,870
Total Administration Expense			24%	6,470
Materials and Supplies Expense				
Justification/Calculations:				
	\$22,000	\$10,000	\$10,000	\$20,000
	Original 2-Year Amount 22,000	Revised 2-Year Amount 20,000	Variance 2,000	
Revised Justification: Based on projections, it is projected that this line item will realize a cost savings of \$2,000 over two years.				
Total Evaluation Expense			6%	1,200
Total Program Expense			70%	14,000
Total Administration Expense			24%	4,800
Overhead Expense				
Justification/Calculations:				
	\$180,000	\$90,000	\$90,000	\$180,000
	Original 2-Year Amount 180,000	Revised 2-Year Amount 180,000	Variance 0	
Total Evaluation Expense			6%	10,800
Total Program Expense			70%	126,000
Total Administration Expense			24%	43,200
Program Development Expense/Strategic Planning Implementation				
Justification/Calculations:				
	\$30,000	\$80,000	\$25,000	\$105,000
	Original 2-Year Amount 30,000	Revised 2-Year Amount 105,000	Variance (75,000)	
Revised Justification: In January 2018, the Commission assigned \$75,000 to this line item from the Professional Services Expense operating line item in order to procure a contractor for the planning phase of the new agency Strategic Plan (the current plan expires in the year 2020).				
Total Evaluation Expense			33%	34,650
Total Program Expense			33%	34,650
Total Administration Expense			34%	35,700
Professional Services Expense				
Justification/Calculations:				
	\$373,371	\$132,100	\$138,011	\$270,111
	Original 2-Year Amount 373,371	Revised 2-Year Amount 270,111	Variance 103,260	
Revised Justification: The Commission assigned \$75,000 in January 2018 to the Program Development Expense/Strategic Planning Implementation Expense line item line in Year 1 from this line item in order to procure a contractor for the planning phase of the new agency Strategic Plan. Staff recommends a reduction to the original budgeted amount for legal services and miscellaneous services to account for the aforementioned amount.				
Total Evaluation Expense			0%	0
Total Program Expense			0%	0
Total Administration Expense			100%	270,111

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

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Staff Training, Travel & Conference Expense (Out of Town Travel)				
Justification/Calculations:				
	\$60,000	\$30,000	\$30,000	\$60,000
	Original 2-Year Amount 60,000	Revised 2-Year Amount 60,000	Variance 0	
Total Evaluation Expense		60,000	x	6%
Total Program Expense		60,000	x	70%
Total Administration Expense		60,000	x	24%

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Telephone Expense				
Justification/Calculations:				
	\$43,280	\$26,500	\$16,780	\$43,280
	Original 2-Year Amount 43,280	Revised 2-Year Amount 43,280	Variance 0	
Revised Justification: With the elimination of employee mobile phone reimbursement in Year 2, staff recommends realigning the amount in Year 1 to cover any unforeseen expenses.				
Total Evaluation Expense		43,280	x	6%
Total Program Expense		43,280	x	70%
Total Administration Expense		43,280	x	24%

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Local Travel Expense - Local Mileage				
Justification/Calculations:				
	\$14,000	\$3,500	\$3,500	\$7,000
	Original 2-Year Amount 14,000	Revised 2-Year Amount 7,000	Variance 7,000	
Revised Justification: Due to a reduced number of staff utilizing their personal vehicle for Commission-related travel, staff recommends a decrease of \$7,000 over two years based on projections.				
Total Evaluation Expense		7,000	x	6%
Total Program Expense		7,000	x	70%
Total Administration Expense		7,000	x	24%

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Operations Contingency Fund				
Justification/Calculations:				
	\$1,000,000	\$1,000,000	\$0	\$1,000,000
	Original 2-Year Amount 1,000,000	Revised 2-Year Amount 1,000,000	Variance 0	
Total Evaluation Expense		1,000,000	x	0%
Total Program Expense		1,000,000	x	0%
Total Administration Expense		1,000,000	x	100%

2013-2020 STRATEGIC PLAN INVESTMENTS

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Tier 1: Children and Families				
Justification/Calculations:				
	\$9,478,421	\$7,711,393	\$5,377,809	\$13,089,202
Original Justification:				
Goal 1 - Health Promotion				
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 three (3) direct service programs are funded under this focus area along with the Commission's support to Help Me Grow Fresno County.				
		\$2,922,593	\$1,065,992	
Health Promotion Sub-total				
Goal 2 - Early Learning				
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. Three (3) direct service programs are funded under this focus area along with the High Quality Training and Technical Assistance contract that supports and leverages the state-funded Quality Rating and Improvement System (QRIS) work. Additionally, this goal also includes the overhead for the Lighthouse for Children Child Development Center.				
		\$2,875,971	\$2,013,389	
Early Learning Sub-total				
Goal 3 - Strong Families				
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 thirteen (11) direct service programs are funded under this focus area.				
<i>The Commission awarded two-year direct service contracts in FY2015-16 in the amount of \$10.6 million with the possibility of two-year extensions based on performance and availability of funds. In March 2018, the Commission set aside funds for the third year of the aforementioned contracts to be awarded to Funde Partners based on performance.</i>				
		\$1,912,829	\$2,298,429	
Strong Families Sub-total				
		\$7,711,393	\$5,377,809	
Tier 1: Children and Families Total				
	Original 2-Year Amount 9,478,421	Revised 2-Year Amount 13,089,202	Variance (3,610,781)	
Revised Justification: To allow continuation of services for the community, staff recommends, based on performance, increasing Tier 1, the direct service contracts, for an additional (third) year. This sustained level of programs ensures there is no gap in services to young children and their families.				
Total Evaluation Expense		13,089,202	x	0%
Total Program Expense		13,089,202	x	100%
Total Administration Expense		13,089,202	x	0%

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

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Tier 2: Community Partners				
Justification/Calculations:	\$1,271,099	\$687,295	\$583,803	\$1,271,099
Original Justification:				
Goal 4 - Early Childhood Partner Capacity Building				
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. Additionally, F5FC commissioned a Rural Needs Assessment in FY16-17 aimed at evaluating any gaps in early childhood services in rural communities of Fresno County. Staff recommends setting aside \$135,000 in year 1 for the implementation of the results in two rural Fresno County communities, Huron and Mendota.				
		\$35,000	\$35,000	
		\$135,000	\$0	
		\$170,000	\$35,000	
Community Learning Center				
The Lighthouse for Children Community Learning Center (CLC) is a network of community partners working together to provide classes and workshops that encourage and foster healthy relationships and aims to increase early literacy, language and school readiness skills. Along with family services, the center also supports professionals working with young children. New to the CLC in FY2017-2018, is a Group Prenatal Care Program as part of a contract with UC San Francisco in partnership with Yale University and CSU Fresno. A detailed breakdown of staffing and non-personnel costs to operate the Community Learning Center is provided.				
		\$148,840	\$134,319	
AmeriCorps Contract		\$11,500	\$10,000	
		\$7,500	\$0	
AmeriCorps VISTA Contract & Project		\$13,198	\$0	
Salaries		\$24,800	\$0	
		\$4,023	\$0	
		\$13,583	\$15,028	
		\$8,991	\$28,896	
		\$7,836	\$47,476	
		\$7,838	\$25,475	
		\$12,300	\$12,996	
Absence/Leave Accrual		\$22,038	\$46,132	
Medical Benefits (Dental, Medical, Vision)		\$7,599	\$11,236	
Retirement Benefits		\$9,625	\$12,821	
Payroll Taxes		\$185,000	\$185,000	
Overhead & Operating Expense		\$5,075	\$5,075	
		\$400	\$400	
		\$9,900	\$0	
		\$9,200	\$6,700	
		\$8,900	\$5,000	
		\$3,250	\$2,250	
		\$517,295	\$548,803	
		\$687,295	\$583,803	
		Tier 2: Community Partners Total		
	Original 2-Year Amount	Revised 2-Year Amount	Variance	
	1,271,099	1,271,099	0	
Total Evaluation Expense		1,271,099	x	0%
Total Program Expense		1,271,099	x	100%
Total Administration Expense		1,271,099	x	0%
Tier 3: Early Childhood System of Care				
Justification/Calculations:	\$1,093,624	\$333,500	\$343,944	\$677,444
Original Justification:				
Goal 5 - Early Childhood Systems & Network Improvement				
Community Relations				
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 F5FC mission and vision. To facilitate a uniform agency voice, the Commission will invest in Community Media Partnerships, breastfeeding promotion efforts 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. Other areas of investment to this end include the continuation of the Child Friendly Business Awards, other communication efforts such as the website, government & media communications and a Trusted Messenger Campaign to further the work of the Commission's Communications Plan. An additional resource for community relations and education is the Breastfeeding Friendly (BFF) Express trailer is used during community events primarily to support breastfeeding mothers and to encourage community dialogue about the importance of supporting breastfeeding. Costs associated with the BFF Express's preventive maintenance & repairs (\$5,000) along with the transportation, cleaning and fuel for use (\$11,000). Cost estimates are based on historical use.				
		\$25,000	\$25,000	
		\$16,000	\$16,000	
		\$65,000	\$65,000	
		\$27,500	\$32,500	
		\$50,000	\$55,444	
		\$75,000	\$75,000	
		\$50,000	\$50,000	
		\$308,500	\$318,944	
Multi-Sector Partnerships				
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 the 2013-2020 Strategic Plan and the agency's mission and vision.				
		\$25,000	\$25,000	
		\$333,500	\$343,944	
		Tier 3: Early Childhood System of Care Total		
	Original 2-Year Amount	Revised 2-Year Amount	Variance	
	1,093,624	677,444	416,180	
Revised Justification: Staff recommends a cost savings for Tier 3 to account for the anticipated reduction in revenue. Staff will implement strategies for a modified implementation of these projects.				
Total Evaluation Expense		677,444	x	0%
Total Program Expense		677,444	x	100%
Total Administration Expense		677,444	x	0%

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

	Original Total 2-Year Amount	Projected Actuals Year 1 Amount	Revised Year 2 Amount	Revised Total 2-Year Amount
Accountability and Evaluation				
Justification/Calculations:	\$1,800,000	\$900,000	\$900,000	\$1,800,000
Original Justification:				
Accountability System & Services				
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. In addition, F5FC staff is recommending \$100,000 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:				
		\$200,000	\$200,000	
		\$100,000	\$100,000	
		\$300,000	\$300,000	
Evaluation Services				
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 recommends renewing the existing contract with Harder+Company Community Research, as the Commission's evaluator.				
With the 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 2017-2019 the rigor of our evaluation approach will continue to be in depth and progressive.				
		\$600,000	\$600,000	
		\$900,000	\$900,000	
	Original 2-Year Amount 1,800,000	Revised 2-Year Amount 1,800,000	Variance 0	
Total Evaluation Expense		1,800,000	x	100%
Total Program Expense		1,800,000	x	0%
Total Administration Expense		1,800,000	x	0%
				0
				0
				0
Non-Proposition 10 Funded Initiatives				
Justification/Calculations:	\$4,092,926	\$2,368,921	\$2,343,921	\$4,712,842
<i>These Non- Proposition 10 Funded Initiatives create strong partnerships while furthering the Commission's impact on the community. Funding for these program and projects, as detailed below, comes from separate revenue streams from the Proposition 10 Revenue that is received on a monthly basis.</i>				
First 5 CA IMPACT Program				
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). This directly aligns with Tier 1: Goal 2 and First 5 Fresno County's investment centered around the investment of the state's. These funds are received and monitored by Commission Staff.				
		\$975,323	\$975,323	
First 5 CA IMPACT Regional Hub Program				
The primary focus of the IMPACT Hub program funding is to provide coordination and specialized support to consortia within First 5 California IMPACT Region 5 to create economies of scale while building a local early learning system focused on access to high quality early care and education. These funds are for F5FC to lead the region in this work include the administrative costs as the Commission serves as the Lead Agency for the multi-county consortium. The Lead Agency is responsible to facilitate quarterly meetings, monitor Hub budget, and maintain a staff role of Regional Hub Coordinator. Region 5 includes the following 7 counties: Fresno, Kern, Kings, Madera, Merced, Tulare, Mariposa.				
		\$581,731	\$581,731	
California Department of Education QRIS Certification				
Funds from the California Department of Education to assist the IMPACT Hub partners in Region 5 build capacity via certification trainers, observations, with technical assistance of assessors and coaches all related to the Quality Rating Improvement System (QRIS).				
		\$148,729	\$148,729	
UCSF - Group Prenatal Care Program				
The Group Prenatal Care Program, funded by University California San Francisco (UCSF), is a resulting recommendation from the First 5 Fresno County Commissioned African American Infant Mortality Assessment. With proven outcomes, the program will provide prenatal care to pregnant mothers in a group setting with the goal of promoting interest in learning about healthy pregnancy and birth while providing a deep sense of support and community. Funds for this contract will be include two subcontracts, with Yale University and CSU Fresno, in order to implement the program. Commission staff will monitor the subcontract agreements and hiring administrative staff to coordinate and aid the implementation of the project. This program will be housed at the Lighthouse for Children Community Learning Center.				
		\$638,138	\$638,138	
The David and Lucile Packard Foundation Early Childhood Table				
These dollars supplied by the David and Lucile Packard Foundation are for the co-facilitation support of the Commission, in partnership with Fresno County Superintendent of Schools, of the Fresno County Early Childhood Table. This initiative is to aid in the asset mapping of Early Childhood efforts in the County to continue for alignment of efforts.				
		\$25,000	\$0	
		\$2,368,921	\$2,343,921	
Total Evaluation Expense		4,712,842	x	0%
Total Program Expense		4,712,842	x	100%
Total Administration Expense		4,712,842	x	0%
				0
				4,712,842
				0

**FIRST 5 FRESNO COUNTY
FIVE YEAR BUDGET FORECAST**

Revenues									
	FY 17/18 Year 1 ORIGINAL BUDGET	FY 18/19 Year 2 ORIGINAL BUDGET	17/19 ORIGINAL 2-YEAR BUDGET	FY 17/18 PROJECTED ACTUALS	FY 18/19 REVISED BUDGET	FY 19/20 PROJECTIONS	FY 20/21 PROJECTIONS	FY 21/22 PROJECTIONS	FY 22/23 PROJECTIONS
Assigned Fund Balance				\$4,250,000	\$2,168,000				
Prop 10 Revenue	\$9,636,598	\$9,436,598	\$19,073,196	\$8,400,000	\$8,000,000	\$7,750,000	\$7,657,000	\$7,572,773	\$7,497,045
Non-Prop. 10 Revenue									
First 5 CA IMPACT Revenue	\$1,557,054	\$1,408,325	\$2,965,379	\$1,557,054	\$1,408,325	\$1,408,325	\$0	\$0	\$0
California Department of Ed. Grant	\$0	\$0	\$0	\$148,729	\$148,729	\$148,729	\$0	\$0	\$0
UCSF Grant	\$638,138	\$638,138	\$1,276,276	\$638,138	\$638,138	\$638,138	\$638,138	\$638,138	\$638,138
The David & Lucile Packard Foundation Grant	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$50,000	\$50,000	\$101,262	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Interest Revenue - County Treasury	\$25,000	\$25,000	\$50,000	\$25,000	\$25,000	\$17,000	\$17,000	\$15,000	\$15,000
Investment Income	\$50,000	\$0	\$50,000	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Total Revenues	\$11,906,790	\$11,558,061	\$23,464,851	\$15,145,183	\$12,438,192	\$10,022,192	\$8,372,138	\$8,285,911	\$8,210,183
Operating Budget									
Salary Expense	\$1,090,564	\$1,117,828	\$2,208,392	\$1,151,169	\$855,499	\$855,499	\$855,499	\$855,499	\$855,499
Payroll Tax Expense	\$117,183	\$119,910	\$237,093	\$124,244	\$94,677	\$93,677	\$93,677	\$93,677	\$93,677
Retirement Expense	\$95,359	\$97,743	\$193,102	\$97,660	\$67,601	\$67,601	\$67,601	\$67,601	\$67,601
Employee Benefits Expense	\$437,104	\$469,608	\$906,712	\$346,692	\$279,528	\$189,528	\$189,528	\$189,528	\$189,528
Worker's Compensation Expense	\$2,400	\$2,880	\$5,280	\$7,000	\$7,100	\$7,785	\$7,785	\$7,785	\$7,785
Ed. Allowance/ Child Care Reimbursement Stipend	\$12,200	\$12,200	\$24,400	\$2,600	\$0	\$0	\$0	\$0	\$0
Salaries & Benefits Sub-total	\$1,754,810	\$1,820,169	\$3,574,979	\$1,729,365	\$1,304,405	\$1,214,089	\$1,214,089	\$1,214,089	\$1,214,089
Advertising Expense	\$2,000	\$2,000	\$4,000	\$1,000	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000
Audit Expense	\$25,000	\$25,000	\$50,000	\$22,905	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Capital & Equipment Expense	\$7,500	\$7,500	\$15,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Commissioner/Advisory Expense	\$5,005	\$5,005	\$10,010	\$3,000	\$5,000	\$3,000	\$3,000	\$3,000	\$3,000
Dues & Subscriptions Expense	\$42,125	\$42,125	\$84,249	\$42,125	\$42,125	\$42,125	\$42,125	\$42,125	\$42,125
Equipment Rental/Maintenance Expense	\$32,622	\$32,622	\$65,244	\$32,622	\$32,622	\$32,622	\$32,622	\$32,622	\$32,622
General & Administrative Expense	\$15,000	\$15,000	\$30,000	\$18,000	\$18,000	\$15,000	\$15,000	\$15,000	\$15,000
Insurance Expense	\$11,389	\$12,528	\$23,917	\$12,837	\$14,121	\$11,389	\$11,389	\$11,389	\$11,389
Materials and Supplies	\$11,000	\$11,000	\$22,000	\$10,000	\$10,000	\$8,000	\$8,000	\$8,000	\$8,000
Overhead Expense	\$90,000	\$90,000	\$180,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Program Development/Strategic Planning Expense	\$5,000	\$25,000	\$30,000	\$80,000	\$25,000	\$30,000	\$15,000	\$15,000	\$15,000
Professional Service Expense	\$182,620	\$190,751	\$373,371	\$132,100	\$138,011	\$86,198	\$95,000	\$90,000	\$90,000
Staff Training & Conference Expense	\$30,000	\$30,000	\$60,000	\$30,000	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
Telephone Expense	\$21,640	\$21,640	\$43,280	\$26,500	\$16,780	\$26,500	\$26,500	\$26,500	\$26,500
Travel Expense - Local Mileage	\$7,000	\$7,000	\$14,000	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Services & Supplies Sub-total	\$487,901	\$517,171	\$1,005,072	\$512,089	\$460,658	\$402,834	\$396,636	\$391,636	\$391,636
Total Operating Budget	\$2,242,710	\$2,337,340	\$4,580,051	\$2,241,453	\$1,765,063	\$1,616,923	\$1,610,725	\$1,605,725	\$1,605,725
Program Allocations/Strategic Plan Investments									
Tier 1: Children and Families	\$4,356,679	\$5,121,742	\$9,478,421	\$7,711,393	\$5,377,809	\$4,730,077	\$4,653,275	\$4,641,360	\$4,576,321
Tier 2: Community Partners	\$702,895	\$568,204	\$1,271,099	\$687,295	\$583,803	\$640,000	\$630,000	\$625,000	\$600,000
Tier 3: Early Childhood System of Care	\$509,312	\$584,312	\$1,093,624	\$333,500	\$343,944	\$240,000	\$240,000	\$240,000	\$240,000
Accountability and Evaluation	\$900,000	\$900,000	\$1,800,000	\$900,000	\$900,000	\$600,000	\$600,000	\$535,688	\$550,000
Tiers & Accountability Sub-total	\$6,468,886	\$7,174,258	\$13,643,144	\$9,632,188	\$7,205,556	\$6,210,077	\$6,123,275	\$6,042,048	\$5,966,321
Non-Prop 10 Funded Initiatives Sub-total	\$2,046,463	\$2,046,463	\$4,092,926	\$2,195,192	\$2,195,192	\$2,195,192	\$638,138	\$638,138	\$638,138
Total Strategic Plan Investments	\$8,515,349	\$9,220,721	\$17,736,070	\$11,827,380	\$9,400,748	\$8,405,269	\$6,761,413	\$6,680,186	\$6,604,459
Operations Contingency Fund	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Total First 5 Fresno County Budget	\$11,758,059	\$11,558,061	\$23,316,121	\$15,068,834	\$11,165,811	\$10,022,192	\$8,372,138	\$8,285,911	\$8,210,184