



2019-2020
REVISED BUDGET



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REVENUES/ FUND BALANCE

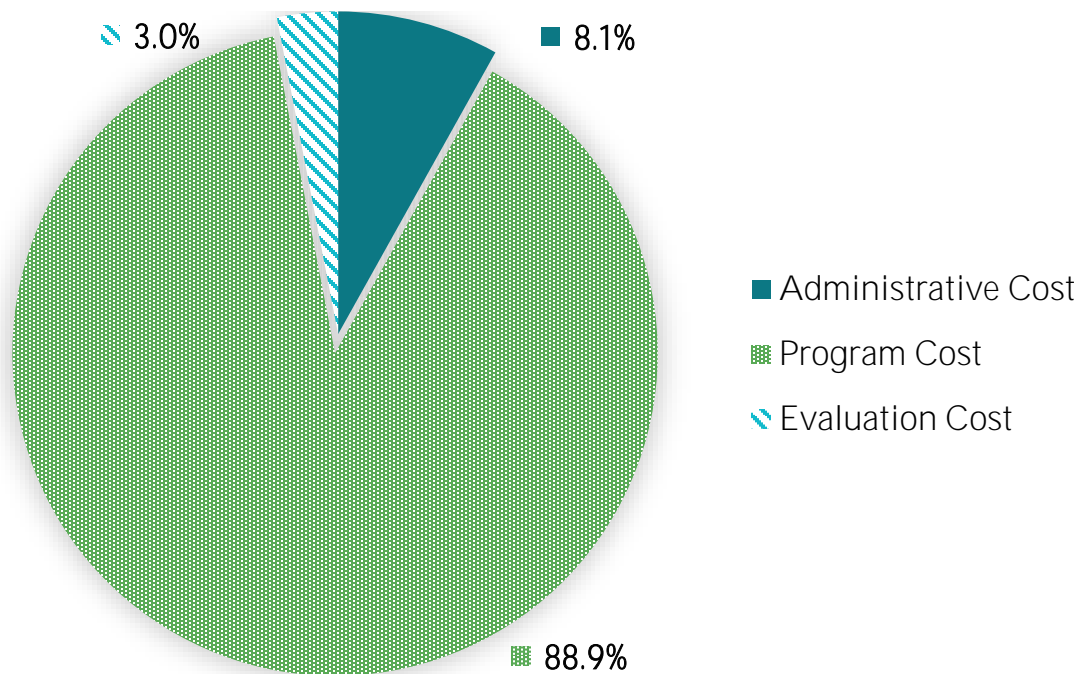
FUND BALANCE	\$8,968,929
Unassigned Fund Balance	\$3,250,233
The Contingency and Strategic Reserves are deobligated at year-end each year and then reassigned with the start of the new fiscal year, as stated in the agency's Accounting Policies and Procedures Manual. This amount represents that amount and any funds not assigned, but available for use.	
Assigned Fund Balance	\$5,718,696
The agency's Accounting Policies and Procedures Manual states that, year-end de-obligations and unspent funds, as made final with the Audit Report, are to be allocated to fill any gaps of existing funding in FYs 2019-2020.	
REVENUE BUDGET	\$10,881,002
Proposition 10 Revenue	\$8,000,000
The state collects the state tobacco tax revenue and distributes each proportionate share to the 58 California counties based on birth-rate, according to the Children and Families Act of 1998.	
External Revenue	\$2,471,002
UCSF - Group Prenatal Care Pilot Program Grant	\$130,341
The Group Prenatal Care Pilot Program is a resulting recommendation from the First 5 Fresno County commissioned African American Infant Mortality Needs Assessment. The Commission is in contract with the University of California, San Francisco (UCSF) to implement the pilot program which includes a subcontract with Fresno State for research and evaluation. This revenue amount is for the remaining nine months of the contract.	
First 5 California QRIS Revenue	\$2,000,926
The Quality Rating Improvement System (QRIS) is a statewide, locally implemented effort that funds and provides guidance to local and regional agencies, and other quality partners, to enhance their support of early learning and care providers. These efforts leverage funds from First 5 California.	
California Department of Education QRIS Grant	\$131,000
In collaboration with First 5 California, the California Department of Education, Early Learning and Care Division supplies funds to increase certifications and recertifications regionally to ensure the highest quality is being attained by early care and education providers.	
First 5 California - Dual Language Learner Pilot Study Grant	\$158,735
First 5 California awarded funds to the Commission to begin a pilot project, through a subcontract with Fresno County Superintendent of Schools, with the purpose of identifying strategies used to support children's home language and promote dual language acquisition in diverse early learning settings in Fresno County.	
CalViva Group Prenatal Care Project Support	\$50,000
CalViva Health committed to support the direct implementation of the Patient-Centered Prenatal Care initiative, also known as the EMRACE Study, to aid in the expansion of the Glow! Group Prenatal Care Pilot Project which started in 2017.	
Other Revenue	\$200,000
This includes quarterly New Market Tax Credit loan interest pass-through payments, rents collected from Lighthouse for Children (LFC) tenants used to offset operating costs, minimal revenue from use of space by external partners at the LFC facility and other outside revenue.	
Interest Revenue - County Treasury	\$10,000
Interest collected from the funds held on deposit in the County of Fresno's Treasury account.	
Investment Income	\$200,000
Anticipated revenue received from investments reserved for future program allocation.	

FIRST 5 FRESNO COUNTY

FY 2019-2020 REVISED BUDGET ACTIVITY SUMMARY

Based on its strategic plan, First 5 Fresno County invests in three areas: Families, Communities, Systems through established strategies: Communication, Advocacy, Collaboration, Skill-building, and Innovation & Learning.

The breakdown of expenses by cost category, as outlined in the Cost Analysis portion (page 5) on this budget, is as follows:



Line Items	%	Budget Amounts
Administrative Cost	8.1%	\$1,608,951
Program Cost	88.9%	\$17,636,888
Evaluation Cost	3.0%	\$604,092
	100%	\$19,849,931

**FIRST 5 FRESNO COUNTY
2019-2020 REVISED BUDGET SUMMARY**

	2019-2020 Original Budget	2019-2020 Revised Budget	Variance
Fund Balance			
Unassigned Fund Balance	\$0	\$3,250,233	\$3,250,233
Assigned Fund Balance	\$0	\$5,718,696	\$5,718,696
Revenue			
Proposition 10 Revenue	\$8,000,000	\$8,000,000	\$0
External Revenue			
UCSF Grant	\$211,780	\$130,341	(\$81,439)
First 5 CA QRIS Revenue	\$1,645,421	\$2,000,926	\$355,505
California Department of Ed. QRIS Grant	\$102,687	\$131,000	\$28,313
First 5 CA - Dual Language Learner Pilot Study Grant	\$0	\$158,735	\$158,735
CalViva - Group Prenatal Care Project Support	\$0	\$50,000	\$50,000
Other Revenue	\$300,000	\$200,000	(\$100,000)
Interest Revenue - County Treasury	\$20,000	\$10,000	(\$10,000)
Investment Earnings	\$5,000	\$200,000	\$195,000
Total Revenue	\$10,284,888	\$10,881,002	\$596,114
Fund Balance & Revenue	\$10,284,888	\$19,849,931	\$9,565,043
Operating Expenses			
Salaries & Benefits			
Salary Expense	\$873,687	\$873,687	\$0
Payroll Tax Expense	\$93,409	\$93,409	\$0
Retirement Expense	\$76,395	\$76,395	\$0
Employee Benefits Expense	\$243,272	\$243,272	\$0
Worker's Compensation Expense	\$14,621	\$9,230	(\$5,391)
Total Salaries & Benefits Expenses	\$1,301,384	\$1,295,992	(\$5,390)
Services & Supplies			
Audit Expense	\$25,000	\$30,000	\$5,000
Capital & Equipment Expense	\$14,500	\$19,500	\$5,000
Commissioner/Advisory Expense	\$2,450	\$3,600	\$1,150
Dues & Subscriptions Expense	\$42,125	\$34,447	(\$7,678)
Equipment Rental/Maintenance Expense	\$37,452	\$37,452	\$0
General & Administrative Expense	\$20,623	\$20,623	\$0
Insurance Expense	\$13,384	\$15,174	\$1,790
Local Travel Expense - Local Mileage	\$2,500	\$2,500	\$0
Materials & Supplies Expense	\$15,000	\$15,000	\$0
Overhead Expense	\$117,000	\$117,000	\$0
Professional Services Expense	\$114,940	\$114,940	\$0
Program Development/Strategic Planning Expense	\$25,000	\$25,000	\$0
Staff Training & Conference Expense	\$41,517	\$41,517	\$0
Telephone Expense	\$18,780	\$18,780	\$0
Total Services & Supplies Expenses	\$490,271	\$495,533	\$5,262
Total Operating Expenses	\$1,791,655	\$1,791,525	(\$130)
Strategic Plan Investment Areas			
Strategic Plan Investments			
Help Me Grow Fresno County	\$500,000	\$500,000	\$0
Direct Service Programs	\$2,000,000	\$4,000,000	\$2,000,000
Community Learning Center	\$823,067	\$944,692	\$121,625
Patient-Centered Prenatal Care	\$450,000	\$900,000	\$450,000
African American Infant Mortality Prevention	\$960,279	\$2,419,785	\$1,459,506
QRIS - Local High Quality Training & Technical Assistance	\$1,100,000	\$2,087,927	\$987,927
Innovation & Learning Partnerships	\$200,000	\$1,235,000	\$1,035,000
Strategic Plan Investments Total	\$6,033,346	\$12,087,404	\$6,054,058

**FIRST 5 FRESNO COUNTY
2019-2020 REVISED BUDGET SUMMARY**

Accountability and Evaluation

Accountability Services	\$200,000	\$200,000	\$0
Evaluation Services	\$300,000	\$300,000	\$0
Accountability and Evaluation Total	\$500,000	\$500,000	\$0

Externally Funded Programs

UCSF - Group Prenatal Care Pilot Program	\$211,780	\$130,341	(\$81,439)
First 5 CA QRIS- IMPACT Program	\$840,729	\$840,729	\$0
First 5 CA QRIS- IMPACT Regional Hub Program	\$804,692	\$1,160,197	\$355,505
California Department of Ed. QRIS Grant	\$102,687	\$131,000	\$28,313
First 5 CA - Dual Language Learner Pilot Study Grant	\$0	\$158,735	\$158,735
CalViva Group Prenatal Care Project Support	\$0	\$50,000	\$50,000
Total Externally Funded Programs	\$1,959,888	\$2,471,002	\$511,114
Total Strategic Plan Investment Areas	\$8,493,234	\$15,058,405	\$6,565,171

Reserve

Operations Contingency Fund	\$1,000,000	\$1,000,000	\$0
Strategic Reserve Fund	\$2,000,000	\$2,000,000	\$0

Budget Total

Total First 5 Fresno County Budget	\$10,284,888	\$19,849,931	\$9,565,043
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COST ANALYSIS

BUDGET LINE ITEM DETAIL

OPERATING EXPENSES

Salary Expense	2019-2020 Original Budget	2019-2020 Revised Budget																														
	\$873,687	\$873,687																														
Original Justification:																																
Salaries for a total of 12 FTE positions for the administration of the Commission. (Salary expense for five additional staff members is presented in Tier 2 of the 2013-2020 Strategic Plan Investments and the Non-Proposition 10 Funded Initiatives below.) Any salary increases are budgeted and recommended by supervisors and are based on First 5 Fresno County's Employee Compensation Policy. Potential salary increase amounts are based on number of staff eligible and annual performance reviews. This budget allows for a 1.25% of salary increase. Additionally, the budgeted amount for compensated absences for the liability of employee banked Personal Time Off (PTO) and a potential overtime budget are included here. This portion of the budget amount is based on projected hours accumulated for the year, approximately 1,520 hours.																																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; border-top: 1px solid black; text-align: center;">FTE Total</td> <td style="width: 10%; text-align: center;">10.00</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">Salaries Total</td> <td style="text-align: right;">\$730,959</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">Overtime</td> <td style="text-align: right;">\$9,926</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">Compensated Absences</td> <td style="text-align: right;">\$56,308</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">Salary Expense Total</td> <td style="text-align: right;">\$873,687</td> <td></td> </tr> </table>		FTE Total	10.00							Salaries Total	\$730,959					Overtime	\$9,926					Compensated Absences	\$56,308					Salary Expense Total	\$873,687			
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;">Original Amount</td> <td style="width: 30%; text-align: center;">Revised Amount</td> <td style="width: 10%; text-align: center;">Variance</td> </tr> <tr> <td></td> <td style="text-align: center;">873,687</td> <td style="text-align: center;">873,687</td> <td style="text-align: center;">0</td> </tr> </table>		Original Amount	Revised Amount	Variance		873,687	873,687	0																								
	Original Amount	Revised Amount	Variance																													
	873,687	873,687	0																													
Revised Justification: The amount for operating salaries for a total of 10 FTE under the operating portion of this budget, with one of those FTEs being currently vacant. Only state mandated and Commission approved changes to salaries were included. No revision was made to overall salary expense line item due to the new, external grant revenue which supplements one FTE of staff time. The Commission holds six (6) additional FTE under the Strategic Investments portion of the budget (Five (5) FTE under the Community Learning Center portion and One (1) FTE under the Externally Funded Programs portion).																																
Total Evaluation Expense	873,687	x	6%	52,421																												
Total Program Expense	873,687	x	67%	585,370																												
Total Administration Expense	873,687	x	27%	235,895																												

Payroll Tax Expense	2019-2020 Original Budget	2019-2020 Revised Budget																																				
	\$93,409	\$93,409																																				
Original Justification:																																						
A. Federal Income Contribution Act: The employer's share is set by the federal government at 10% of each gross salary.																																						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;">\$873,687</td> <td style="width: 10%; text-align: center;">x</td> <td style="width: 10%; text-align: center;">10%</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$89,209</td> </tr> </table>		\$873,687	x	10%	=							\$89,209																										
	\$873,687	x	10%	=																																		
					\$89,209																																	
B. State Unemployment Insurance - Estimated 3.5% on first \$7,000 earned by each employee at 12 employees. The five remaining employees are accounted for in Strategic Plan Investments to total 17 employees.																																						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;">FTE</td> <td style="width: 10%; text-align: center;">10</td> <td style="width: 10%; text-align: center;">x</td> <td style="width: 10%; text-align: center;">\$7,000</td> <td style="width: 10%; text-align: center;">x</td> <td style="width: 10%; text-align: center;">3.50%</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$2,450</td> </tr> </table>		FTE	10	x	\$7,000	x	3.50%	=										\$2,450																				
	FTE	10	x	\$7,000	x	3.50%	=																															
								\$2,450																														
C. Federal Unemployment Training Tax: Estimated 2.5% on first \$7,000 earned by each employee at 10 employees. The five remaining employees are accounted for in Strategic Plan Investments for a total of 17 employees.																																						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;">FTE</td> <td style="width: 10%; text-align: center;">10</td> <td style="width: 10%; text-align: center;">x</td> <td style="width: 10%; text-align: center;">\$7,000</td> <td style="width: 10%; text-align: center;">x</td> <td style="width: 10%; text-align: center;">2.50%</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$1,750</td> </tr> <tr> <td></td> <td style="text-align: center;">Original Amount</td> <td colspan="2"></td> <td style="text-align: center;">Revised Amount</td> <td colspan="2"></td> <td style="text-align: center;">Variance</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">93,409</td> <td colspan="2"></td> <td style="text-align: center;">93,409</td> <td colspan="2"></td> <td style="text-align: center;">0</td> <td></td> </tr> </table>		FTE	10	x	\$7,000	x	2.50%	=										\$1,750		Original Amount			Revised Amount			Variance			93,409			93,409			0			
	FTE	10	x	\$7,000	x	2.50%	=																															
								\$1,750																														
	Original Amount			Revised Amount			Variance																															
	93,409			93,409			0																															
Revised Justification: No change to this line item based on the Commission's approved FTE.																																						
Total Evaluation Expense	93,409	x	6%	5,605																																		
Total Program Expense	93,409	x	67%	62,584																																		
Total Administration Expense	93,409	x	27%	25,220																																		

COST ANALYSIS BUDGET LINE ITEM DETAIL

Retirement Expense	2019-2020 Original Budget	2019-2020 Revised Budget		
	\$76,395	\$76,395		
Original Justification:				
The cost of retirement benefits for full-time, permanent employees is calculated at 8.74% of each gross salary.				
$\begin{array}{rcl} \$873,687 & \times & 8.74\% \\ \hline \text{Revised Salaries Amount} & & \text{Percentage} \end{array}$	$\begin{array}{rcl} & = & \\ \hline \text{Total Amount} & & \end{array}$			
$\begin{array}{rcl} \text{Original Amount} & & \text{Revised Amount} & & \text{Variance} \\ 76,395 & & 76,395 & & 0 \end{array}$				
Revised Justification: No change to this line item based on the Commission's approved FTE.				
Total Evaluation Expense	76,395	x	6%	4,584
Total Program Expense	76,395	x	67%	51,185
Total Administration Expense	76,395	x	27%	20,627

Employee Benefits Expense	2019-2020 Original Budget	2019-2020 Revised Budget		
	\$243,272	\$243,272		
Original Justification:				
The Commission's contracted insurance broker recommended a conservative increase to the prior budget amount of 10% 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. Benefits for full time, permanent staff include dental, life, medical, and vision insurance. This line item also includes the auto allowance for the Executive Director for the wear-and-tear and other travel-related expenses of their personal vehicle for business use in lieu of mileage reimbursement based on the County of Fresno's policy of use.				
$\begin{array}{rcl} \$221,156 & \times & 10\% \\ \hline \text{FY2018-19 Annual Amount} & & \text{Rate Increase} \end{array}$	$\begin{array}{rcl} & = & \\ \hline \text{Annual Amount} & & \end{array}$			
$\begin{array}{rcl} \text{Original Amount} & & \text{Revised Amount} & & \text{Variance} \\ 243,272 & & 243,272 & & 0 \end{array}$				
Revised Justification: No change to this line item based on the Commission's approved FTE.				
Total Evaluation Expense	243,272	x	6%	14,596
Total Program Expense	243,272	x	67%	162,992
Total Administration Expense	243,272	x	27%	65,683

Worker's Compensation Expense	2019-2020 Original Budget	2019-2020 Revised Budget		
	\$14,621	\$9,230		
Original Justification:				
The budgeted amount for worker's compensation is based on the prior year amount provided by the Commission's contracted insurance firm which defines staff within the salesman category for contract managers' responsibility to execute county-wide site visits and in-person annual contract reviews. The Commission's insurance firm included a conservative increase of 10% to the prior full-year actual amount each fiscal year in their estimate. The following is the cost breakdown.				
$\begin{array}{rcl} \$8,026 & \times & 15\% \\ \hline \text{FY 18-19 Actuals} & & \text{Rate Increase} \end{array}$	$\begin{array}{rcl} & = & \\ \hline \text{Annual Amount} & & \end{array}$			
$\begin{array}{rcl} \text{Original Amount} & & \text{Revised Amount} & & \text{Variance} \\ 14,621 & & 9,230 & & (5,391) \end{array}$				
Revised Justification: Reduction to this expense line item is based on FY1819 actuals and includes a 15% increase (Industry standard).				
Total Evaluation Expense	9,230	x	6%	554
Total Program Expense	9,230	x	67%	6,184
Total Administration Expense	9,230	x	27%	2,492

COST ANALYSIS BUDGET LINE ITEM DETAIL

Audit Expense	2019-2020 Original Budget	2019-2020 Revised Budget
	\$25,000	\$30,000
Original Justification:		
Expenses for mandatory independent auditing services for the Commission are estimated at \$25,000 per fiscal year. Estimate is based on the four-year cost proposal provided by the contracted auditing firm in their awarded submission resulting from the Commission's Request for Quotations procurement in 2016 for auditing services. The per fiscal year (through FY2018-19) amount proposed by the contractor was for \$22,905. Staff is recommending an additional \$2,095 per fiscal year for anticipated rate increase after the new procurement for services.		
Original Amount 25,000	Revised Amount 30,000	Variance 5,000
Revised Justification: Staff recommends increasing this line item in anticipation of the upcoming required procurement for these services.		
Total Evaluation Expense	30,000	x 0%
Total Program Expense	30,000	x 0%
Total Administration Expense	30,000	x 100%
		30,000

Capital & Equipment Expense	2019-2020 Original Budget	2019-2020 Revised Budget
	\$14,500	\$19,500
Original Justification:		
Currently, the Commission owns 18 staff workstations (computer, monitor, printer, keyboard, etc.). Staff recommends setting aside \$11,000 for possible replacement of two 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.		
Original Amount 14,500	Revised Amount 19,500	Variance 5,000
Revised Justification: A slight adjustment to this line item is proposed to replace various equipment (i.e. laptops, wifi devices, etc) that is beyond its useful-life span.		
Total Evaluation Expense	19,500	x 6%
Total Program Expense	19,500	x 67%
Total Administration Expense	19,500	x 27%
		1,170
		13,065
		5,265

Commissioner/Advisory Expense	2019-2020 Original Budget	2019-2020 Revised Budget
	\$2,450	\$3,600
Original Justification:		
This line item is budgeted for a maximum of seven Commissioners for potential equipment, trainings, workshops, meeting-related expenses, etc., associated with the agency's work. Examples include but are not limited to the F5 State Annual Conference attendance, mileage reimbursement, etc. The estimated annual amount is budgeted at \$300 per Commissioner.		
7	x	\$300
		+ \$1,500
		= \$3,600
<u>Number of Commissioners</u>		<u>Average Cost</u>
	Original Amount	Misc. Expense
	2,450	3,600
		Variance
		1,150
Revised Justification: Staff recommends revising this line item to account for potential miscellaneous expense associated with the Commission.		
Total Evaluation Expense	3,600	x 0%
Total Program Expense	3,600	x 0%
Total Administration Expense	3,600	x 100%
		0
		0
		3,600

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Dues and Subscriptions Expense	2019-2020 Original Budget	2019-2020 Revised Budget						
	\$42,125	\$34,447						
Original Justification:								
The cost associated with dues and subscriptions for the twelve-month period comprises required dues to the First 5 Association (each county pays a proportionate share of the cost of maintaining the Association) plus the cost of miscellaneous subscriptions, publications, and dues (i.e. Government Finance Officers Association, Fresno Bee, etc.).								
$\begin{array}{r} \$26,140 \\ \text{FY 18-19 F5 Assoc. Dues} \end{array} + \begin{array}{r} 5\% \\ \text{Estimated Rate Increase} \end{array} = \begin{array}{r} \$27,447 \\ \$7,000 \\ \hline \$34,447 \end{array}$								
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center;">Original Amount</td> <td style="width: 33%; text-align: center;">Revised Amount</td> <td style="width: 33%; text-align: center;">Variance</td> </tr> <tr> <td style="text-align: center;">42,125</td> <td style="text-align: center;">34,447</td> <td style="text-align: center;">(7,678)</td> </tr> </table>	Original Amount	Revised Amount	Variance	42,125	34,447	(7,678)		
Original Amount	Revised Amount	Variance						
42,125	34,447	(7,678)						
Revised Justification: Budgeted amount revised based on actuals from prior year.								
Total Evaluation Expense	34,447	x 6% 2,067						
Total Program Expense	34,447	x 67% 23,079						
Total Administration Expense	34,447	x 27% 9,301						

Equipment Rental/Maintenance Expense	2019-2020 Original Budget	2019-2020 Revised Budget																		
	\$37,452	\$37,452																		
Original Justification:																				
Equipment Maintenance: The Commission's equipment maintenance includes a postage meter and a copier/scanner. The estimated cost breakdown is as follows: postage meter quarterly maintenance \$175 per quarter; copier/scanner maintenance: \$600 x 12 months = \$7,200 annually.																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Monthly/Quarterly</td> <td style="width: 33%;">Annual Total</td> <td style="width: 33%;"></td> </tr> <tr> <td>\$175 x 4 =</td> <td>\$700</td> <td>Postage Maintenance \$700 \$700</td> </tr> <tr> <td>\$600 x 12 =</td> <td>\$7,200</td> <td>Copier/Scanner Maintenance \$7,200 \$7,200</td> </tr> <tr> <td></td> <td></td> <td>Equipment Maintenance Sub-total \$7,900 \$7,900</td> </tr> </table>	Monthly/Quarterly	Annual Total		\$175 x 4 =	\$700	Postage Maintenance \$700 \$700	\$600 x 12 =	\$7,200	Copier/Scanner Maintenance \$7,200 \$7,200			Equipment Maintenance Sub-total \$7,900 \$7,900								
Monthly/Quarterly	Annual Total																			
\$175 x 4 =	\$700	Postage Maintenance \$700 \$700																		
\$600 x 12 =	\$7,200	Copier/Scanner Maintenance \$7,200 \$7,200																		
		Equipment Maintenance Sub-total \$7,900 \$7,900																		
Computer & Information Technology Maintenance: The Commission contracts out Information Technology (IT) support for workstation/desktop management, server management and support. The contracted IT support amount support is \$16,200 per year (\$1,450 per month x 12 months). Hosted email and storage via Office 365 are estimated at \$55 per month x 12 months.																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Monthly</td> <td style="width: 33%;">Annual Total</td> <td style="width: 33%;"></td> </tr> <tr> <td>\$1,450 x 12 =</td> <td>\$17,400</td> <td>IT Support \$17,400 \$17,400</td> </tr> <tr> <td>\$55 x 12 =</td> <td>\$660</td> <td>Hosted Email & Storage \$660 \$660</td> </tr> <tr> <td></td> <td></td> <td>Computer Maintenance Sub-total \$18,060 \$18,060</td> </tr> </table>	Monthly	Annual Total		\$1,450 x 12 =	\$17,400	IT Support \$17,400 \$17,400	\$55 x 12 =	\$660	Hosted Email & Storage \$660 \$660			Computer Maintenance Sub-total \$18,060 \$18,060								
Monthly	Annual Total																			
\$1,450 x 12 =	\$17,400	IT Support \$17,400 \$17,400																		
\$55 x 12 =	\$660	Hosted Email & Storage \$660 \$660																		
		Computer Maintenance Sub-total \$18,060 \$18,060																		
Software Maintenance: The Commission pays a flat rate for its accounting system software on an annual basis of \$9,500. Below are the monthly and annual estimated costs for each software type as quoted by the Commission's IT contractor and based on actuals:																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Monthly</td> <td style="width: 33%;">Annual Total</td> <td style="width: 33%;"></td> </tr> <tr> <td>\$85 x 12 =</td> <td>\$1,020</td> <td>Accounting System Maintenance \$9,500 \$9,500</td> </tr> <tr> <td>\$59 x 12 =</td> <td>\$708</td> <td>Anti-virus Software \$1,020 \$1,020</td> </tr> <tr> <td>\$22 x 12 =</td> <td>\$264</td> <td>IT Management License \$708 \$708</td> </tr> <tr> <td></td> <td></td> <td>Fax Service \$264 \$264</td> </tr> <tr> <td></td> <td></td> <td>Software Sub-total \$11,492 \$11,492</td> </tr> </table>	Monthly	Annual Total		\$85 x 12 =	\$1,020	Accounting System Maintenance \$9,500 \$9,500	\$59 x 12 =	\$708	Anti-virus Software \$1,020 \$1,020	\$22 x 12 =	\$264	IT Management License \$708 \$708			Fax Service \$264 \$264			Software Sub-total \$11,492 \$11,492		
Monthly	Annual Total																			
\$85 x 12 =	\$1,020	Accounting System Maintenance \$9,500 \$9,500																		
\$59 x 12 =	\$708	Anti-virus Software \$1,020 \$1,020																		
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		Fax Service \$264 \$264																		
		Software Sub-total \$11,492 \$11,492																		
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center;">Original Amount</td> <td style="width: 33%; text-align: center;">Revised Amount</td> <td style="width: 33%; text-align: center;">Variance</td> </tr> <tr> <td style="text-align: center;">37,452</td> <td style="text-align: center;">37,452</td> <td style="text-align: center;">0</td> </tr> </table>	Original Amount	Revised Amount	Variance	37,452	37,452	0														
Original Amount	Revised Amount	Variance																		
37,452	37,452	0																		
Revised Justification: No changes to this line item.																				
Total Evaluation Expense	37,452	x 6% 2,247																		
Total Program Expense	37,452	x 67% 25,093																		
Total Administration Expense	37,452	x 27% 10,112																		

COST ANALYSIS

BUDGET LINE ITEM DETAIL

General and Administrative Expense					2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:					\$20,623	\$20,623
Costs associated with management, finances, and other expenses which are incurred by or allocated to the Commission for general management and administration of the Commission that cannot be assigned to a specific line item. Costs include bank charges, operational advertising costs, dependent care plan, etc. Bank charges, average \$850 per month.						
Original Amount 20,623	FY1819 Actuals 21,143	Revised Amount 25,000	Variance 4,377			
Revised Justification: A minimal increase to this line item is proposed based on actuals from the prior year.						
Total Evaluation Expense		20,623	x	0%	0	
Total Program Expense		20,623	x	0%	0	
Total Administration Expense		20,623	x	100%	20,623	

Insurance Expense					2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:					\$13,384	\$15,174
The Commission is required to carry liability insurance. Insurance type include: Liability Insurance Policy, Special Property Insurance Policy and Cyber Crime Insurance. Insurance costs typically increase 10-12% year-over-year; therefore, staff is recommending the following for FY 2019-2020.						
	<u>FY18-19</u>					
Special Property Insurance Policy	\$5,548	X 12% =	\$6,214			
Special Liability Insurance Policy	\$5,200	X 12% =	\$5,824			
Cyber Crime Insurance	\$2,800	X 12% =	\$3,136			
	<u>\$13,548</u>		<u>\$15,174</u>			
	Original Amount 13,384		Revised Amount 15,174		Variance 1,790	
Revised Justification: A minimal increase to this line item is proposed based on actuals from the prior year and estimates received from insurance providers.						
Total Evaluation Expense		15,174	x	6%	910	
Total Program Expense		15,174	x	67%	10,166	
Total Administration Expense		15,174	x	27%	4,097	

Local Travel Expense - Local Mileage					2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:					\$2,500	\$2,500
Annually, F5FC contract managers are required to administer Annual Contract Reviews to all funded Service Providers which may require traveling locally on behalf of the agency throughout Fresno County. Additionally, staff occasionally travels for the Commission for various reasons including off-site technical assistance to Service Providers and various Community Partner convenings. Estimated costs are projected based on past expense trends. All staff do not utilize this line item, for example administrative-type staff tend to travel less frequently. Currently, the IRS mileage rate is 58¢ per mile.						
	Original Amount 2,500		Revised Amount 2,500		Local Travel Expense- Mileage Total \$2,500	
				Variance 0		
Revised Justification: No changes to this line item as federal reimbursement rate for mileage remains the same in 2020.						
Total Evaluation Expense		2,500	x	6%	150	
Total Program Expense		2,500	x	67%	1,675	
Total Administration Expense		2,500	x	27%	675	

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Materials and Supplies Expense	2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:	\$15,000	\$15,000
The Materials and Supplies Expense line item includes costs associated with general office supplies, postage cost, and printing of materials that are required for operating the Commission's business. Cost break down includes \$833 per month x 12 months for an approximate total of \$10,000 per year. Staff recommends setting aside an additional \$2,000 for any unexpected materials costs, such as mandatory document printings, signage, business cards, etc.		
Original Two-Year Amount	Revised Amount	Variance
15,000	15,000	0
Revised Justification: No changes to this line item.		
Total Evaluation Expense	15,000	x 6% 900
Total Program Expense	15,000	x 67% 10,050
Total Administration Expense	15,000	x 27% 4,050

Overhead Expense	2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:	\$117,000	\$117,000
The Commission occupies 15% of the leasable space within the Lighthouse for Children facility. As the Master Lease Holder of the Lighthouse for Children (LFC) facility, the Commission is responsible to pay its proportionate share of the overhead cost. Overhead costs include utilities (water, waste, gas & electricity, etc.), facility contracted services (security, janitorial, landscaping, etc.), insurance and taxes and a facility management services contract. The remaining amount for the facility is budgeted within the Strategic Plan Investments for the Child Development Center and Community Learning Center.		
Original Two-Year Amount	Revised Amount	Variance
117,000	117,000	0
Revised Justification: No changes to this line item in order to account for small, necessary building improvements (i.e. additional security cameras, bird deterrents in parking lot, paint touch-ups, etc.).		
Total Evaluation Expense	117,000	x 6% 7,020
Total Program Expense	117,000	x 67% 78,390
Total Administration Expense	117,000	x 27% 31,590

Professional Services Expense	2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:	\$114,940	\$114,940
The Commission utilizes this line item to obtain a specific technical or unique function performed by independent contractors or consultants whose occupations are not fulfilled by F5FC staff. Examples of professional services include attorneys, business consultants, business development managers, law firms, human resources, payroll services, investment custodial services and other specialized administrative roles. Budget amounts are based on past trends, average monthly rates and quotes multiplied by 12 months. Staff recommends including \$18,000 for other miscellaneous professional services to include services for translators (services when needed), administrative cost for Health Savings Accounts (average cost per month = \$125), human resources coaching and other short-term consultants.		
<u>Monthly</u>	<u>Add'l Services</u>	<u>Original</u> <u>Revised</u>
\$5,050 x 12 = \$60,600	+ \$8,000 = \$68,600	Legal Services \$68,600 \$68,600
\$500 x 12 = \$6,000	+ \$5,000 = \$11,000	H.R. Services \$11,000 \$11,000
\$900 x 12 = \$10,800	+ \$0 = \$10,800	Investment Services \$10,800 \$10,800
\$295 x 12 = \$3,540	+ \$0 = \$3,540	Custodial Services \$3,540 \$3,540
\$250 x 12 = \$3,000	+ \$0 = \$3,000	Payroll Services \$3,000 \$3,000
		Misc. Professional Services \$18,000 \$18,000
		Professional Services Total \$114,940 \$114,940
Original Amount	Revised Amount	Variance
114,940	114,940	0
Revised Justification: No changes to this line item.		
Total Evaluation Expense	114,940	x 0% 0
Total Program Expense	114,940	x 0% 0
Total Administration Expense	114,940	x 100% 114,940

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Program Development Expense/Strategic Planning Implementation	2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:	\$25,000	\$25,000
This line item exists for additional or unforeseen costs for program development, the implementation of the Strategic Plan, and/or printing materials to showcase the Strategic Plan. The Commission is currently in the early stages of strategic planning implementation. Staff recommends budgeting \$25,000 to anticipate the further stages of strategic planning.		
Original Two-Year Amount 25,000	Revised Amount 25,000	Variance 0
Revised Justification: No changes to this line item to anticipate the carrying out of the agency's new 2020-2025 Strategic Plan.		
Total Evaluation Expense	25,000	x 33% 8,250
Total Program Expense	25,000	x 33% 8,250
Total Administration Expense	25,000	x 34% 8,500

Staff Training, Travel & Conference Expense (Out of Town Travel)	2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:	\$41,517	\$41,517
Estimated cost for F5FC staff to attend local and out of town trainings/conferences on behalf of the Commission. All trainings & conferences attended are required to be aligned with the Strategic Plan per the Commission's Travel Policy and Procedures Manual. Trainings/conferences include, but are not limited to, the First 5 State annual conference, First 5 Association quarterly meetings and summits, annual planning days, Government Finance Officer Association trainings, Early Care & Education meetings/conferences, legislative visits, Help Me Grow National and State Conferences, etc. Average cost of travel for one staff on one trip is \$200 which includes transportation, lodging, registration, per diem, etc.		
Original Amount 41,517	Revised Amount 41,517	Variance 0
Revised Justification: No changes to this line item to account for community engagement opportunities, convenings and professional development.		
Total Evaluation Expense	41,517	x 6% 2,491
Total Program Expense	41,517	x 67% 27,816
Total Administration Expense	41,517	x 27% 11,210

Telephone Expense	2019-2020 Original Budget	2019-2020 Revised Budget
Original Justification:	\$18,780	\$18,780
Telephone expenses include the Commission's phone landlines, data lines and data plan for wireless accessibility all to aid in the operations of the agency. Staff recommends \$3,000 for unforeseen expenses.		
Monthly Amount	Annual Amount	
\$550 x 12 =	\$6,600	Landlines \$6,600
\$650 x 12 =	\$7,800	Data Lines \$7,800
\$115 x 12 =	\$1,380	Tablet Data Plan & Devices \$1,380
		Unforeseen Phone Expenses \$3,000
		Telephone Expense Total \$18,780
Original Amount 18,780	Revised Amount 18,780	Variance 0
Revised Justification: No changes to this line item.		
Total Evaluation Expense	18,780	x 6% 1,127
Total Program Expense	18,780	x 67% 12,583
Total Administration Expense	18,780	x 27% 5,071

COST ANALYSIS

BUDGET LINE ITEM DETAIL

STRATEGIC PLAN INVESTMENT AREAS

Strategic Plan Investments	2019-2020 Original Budget	2019-2020 Revised Budget
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Help Me Grow Fresno County

We know that any successful approach to addressing the key challenges facing Fresno County families will require systemic change. Acting as convener and connector we will bring the community and stakeholders together in support of changing the way our systems work for better outcomes for our children. Help Me Grow Fresno County, a national model that promotes collaboration across sectors to build a more efficient and effective system for young children and their families in Fresno County is the over-arching investment binding all our work together. This investment area can also be referred to as the early childhood system of care.

	Original Amount	Revised Amount	Help Me Grow Fresno County Variance	\$500,000	\$500,000
	500,000	500,000	0		

Revised Justification: No changes.

Direct Service Programs

This long-standing area of investment is a compilation of community- based partnerships that provide direct supports to families across the county. We remain committed to fund a navigable, effective and culturally responsive network of direct services to fill gaps in the early childhood system of care.

	Original Amount	Revised Amount	Direct Service Programs Variance	\$2,000,000	\$4,000,000
	2,000,000	4,000,000	2,000,000		

Revised Justification: With the close of the 2018-2019 fiscal year and the completion of the audit, the fund balance had a balance available to allocate back to programmatic functions. The increase to this line item will allow for the pending procurement for direct service programs to enter into multi-year contracts.

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 between young children and their caregivers as well as to increase early literacy, language and school readiness skills. Along with family services, the CLC supports professionals working with young children. A detailed breakdown of staffing (2.4 FTE) and non-personnel costs to operate the CLC is provided. The CLC is home to Glow!, a Group Prenatal Project. Inspired by the African American Infant Mortality Needs Assessment (2016) findings, Glow! exists to improve the health of moms and babies with a focus on maternal wellness and support for women in Fresno County. The CLC budget includes 2 FTE for the operations of the program.

	<u>Original</u>	<u>Revised</u>	<u>Variance</u>	
AmeriCorps Contract	\$203,040	\$145,750	\$57,290	
AmeriCorps Team Parking & Misc.	\$15,500	\$17,000	(\$1,500)	
CLC Salaries	\$198,659	\$255,801	(\$57,142)	
Absence/Leave Accrual	\$6,415	\$6,415	\$0	
Medical Benefits (Dental, Medical, Vision)	\$65,818	\$139,335	(\$73,517)	
Retirement Benefits	\$18,393	\$22,357	(\$3,964)	
Payroll Taxes	\$29,649	\$39,222	(\$9,573)	
Overhead & Operating Expense	\$200,000	\$200,000	\$0	
IT Services	\$6,075	\$7,075	(\$1,000)	
Family Parking Expense	\$5,455	\$5,455	\$0	
Office Supplies & Materials	\$6,700	\$6,700	\$0	
Programmatic Materials	\$9,600	\$9,600	\$0	
Glow! Programmatic Materials (Curriculum Mtrls, Site License, etc.)	\$54,663	\$86,883	(\$32,220)	
Staff Training, Travel & Mileage	\$3,100	\$3,100	\$0	
Community Learning Center	\$823,067	\$944,692	(\$121,625)	
Original Amount	823,067	944,692	Variance	121,625

Revised Justification: The increase to this budget is primarily attributed to securing proper staffing for the CLC which includes the moving of Glow! project staff from the operating portion of the budget to this program. Additionally, an increase to Glow!, the Group Prenatal Care Program at the CLC, Programmatic Materials with remaining dollars from prior donations from Cal Viva Health for the program.

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Patient-Centered Prenatal Care

This year we allocated additional resources for the next phase of the group prenatal care project in order to leverage a four-year \$5.6 million grant, awarded to University of California, San Francisco Preterm Birth Initiative-California in partnership with Fresno State's Central Valley Health Policy Institute, from the Patient-Centered Outcomes Research Institute (PCORI) to research and enhanced prenatal care model compared to traditional care in the Central Valley. Patient-Centered Care, in this form, will include the releasing of opportunities for eligible entities to apply to be a satellite site of this scaling project. This huge win for Fresno County and the Central California region will change the odds for 2,600 women and children through this project with 1,300 mothers enrolled in group prenatal care and the remaining enrolled in traditional care. This project is being referred to as the EMBRACE Study.

			Patient-Centered Prenatal Care - Off-Site Sub-Contracts	<i>\$450,000</i>	<i>\$900,000</i>
Original Amount	Revised Amount	Variance			
450,000	900,000	450,000			

Revised Justification: With the close of the 2018-2019 fiscal year and the completion of the audit, the fund balance had a balance available to allocate back to programmatic functions. The increase to this line item will allow for the Commission to award multi-year contracts for this work.

African American Infant Mortality Prevention

The Commission continues to be committed to working with the community and its professionals to tackle the high rates of infant mortality among the African American community in Fresno County. Embracing our unique role as a county-wide convener and coordinator in the early childhood system, we will continue to explore innovative and collaborative ways to address societal issues that contribute to African American infant mortality through investment and partnerships. Combined with portions of some investments listed above including direct service contracts, the Community Learning Center and Patient Centered Prenatal Care, it is the Commission goal to dedicate approximately 25% of its total program investments to African American infant mortality prevention work.

			African American Infant Mortality Prevention	<i>\$960,279</i>	<i>\$2,419,785</i>
Original Amount	Revised Amount	Variance			
960,279	2,419,785	1,459,506			

Revised Justification: The increase to this portion of the budget, as a result of the available fund balance, allows the Commission to allocate its goal of 25% of the budget to prevention of African American infant mortality.

QRIS - Local High Quality Training & Technical Assistance

Investments like the Quality Rating Improvement System (QRIS) initiative increase the opportunities for technical assistance and training for early childhood providers throughout the county by leveraging dollars received from First 5 California and the California Department of Education. Along with the overhead cost of operating the Lighthouse for Children Child Development Center (\$195,000), this investment includes the long-standing commitment to provide supplemental funds for working families through a tuition scholarship at the Center.

			QRIS - Local High Quality Training & Technical Assistance	<i>\$1,100,000</i>	<i>\$2,087,927</i>
Original Amount	Revised Amount	Variance			
1,100,000	2,087,927	987,927			

Revised Justification: A minimal increase to this portion of the budget to allow for maximum leveraging of state dollars for related efforts.

Innovation & Learning 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, innovative partnerships that directly align with the Strategic Plan and the agency's mission along with communication strategies to further convey the importance of the early childhood development.

			Innovation & Learning Partnerships	<i>\$200,000</i>	<i>\$1,235,000</i>
Original Amount	Revised Amount	Variance			
200,000	1,235,000	1,035,000			

Revised Justification: The available fund balance at the close of the prior year audit allows for this portion of the budget to be increased to allow the Commission flexibility in investing in the community through organic and innovative approaches to support families with young children.

			Strategic Plan Investment Areas Total	\$6,033,346	\$12,087,404
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Total Evaluation Expense	6,033,346	x	0%	0
Total Program Expense	6,033,346	x	100%	6,033,346
Total Administration Expense	6,033,346	x	0%	0

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Accountability and Evaluation				2019-2020 Original Budget	2019-2020 Revised Budget	
				\$500,000	\$500,000	
Accountability System & Services						
Organizations that receive F5FC funds report financial, program, and evaluation data to ensure compliance within their contractual obligations. 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.						
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 state law. The Commission utilizes Persimmony International, Inc., as the agency's contract management database. The system tracks all phases of contract development, compliance, and data. F5 staff is recommending a renewal of the Persimmony contract to support the Commission's mandatory evaluation and state annual reporting requirements for the year of the budget. The following line items are being requested to support the Commission's accountability and contract compliance efforts:						
				Contract Management System	<u>\$200,000</u>	<u>\$200,000</u>
Evaluation Services						
The effectiveness of the Commission's investments is monitored regularly by staff along with a contracted evaluation firm. 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, the Commission's evaluator for one more fiscal year. In FY 2019-2020, the Commission will be releasing a new procurement opportunity for these services.						
With the Strategic Plan framework, Harder+Company ensures it continues to closely assess the outcomes for children and families based on the updated strategies and the indicators of progress. In fiscal year 2019-2020, evaluation will maintain its level of rigor.						
				Evaluation Services	<u>\$300,000</u>	<u>\$300,000</u>
				Accountability and Evaluation Total	<u><u>\$500,000</u></u>	<u><u>\$500,000</u></u>
Original Amount	Revised Amount			Variance		
500,000	500,000			0		
Revised Justification: No changes to this portion of the budget.						
Total Evaluation Expense	500,000	x	100%	500,000		
Total Program Expense	500,000	x	0%	0		
Total Administration Expense	500,000	x	0%	0		

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Externally Funded Initiatives				2019-2020 Original Budget	2019-2020 Revised Budget
<i>These externally funded initiatives create strong partnerships while furthering the Commission's impact in the community. Funding for these projects, as detailed below, comes from revenue streams separate from the Proposition 10 Revenue that is received on a monthly basis.</i>				\$1,959,888	\$2,372,357
UCSF - Group Prenatal Care Pilot Program					
The Group Prenatal Care Program, funded by the University of California, San Francisco (UCSF), was a key recommendation from the First 5 Fresno County commissioned African American Infant Mortality Needs Assessment. With proven outcomes, the program, a feasibility study, provides enhanced prenatal care to pregnant women in a group setting while incorporating health and wellness education and providing social support. First 5 Fresno County staff monitors the subcontract agreement with Fresno State's Central Valley Health Policy Institute for the research and evaluation of the project, oversees program staff and aids the implementation of the project. The funds allocated below are for the final few months of operations for the project under the contract with UCSF. As outlined in the Strategic Plan Investment Areas, the Commission is committed to spreading and scaling the Group Prenatal Care Program throughout the county.					
Revised Justification: The funder, UCSF, reduced the budgets for several projects including Group Prenatal Care Project which reflected in a new budgeted amount for the contract with them. The agreement with UCSF terms in March 2020.					
UCSF - Group Prenatal Care Sub-total				\$211,780	\$130,341
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 childcare settings. IMPACT is centered around the state's childcare Quality Rating and Improvement System (QRIS). This directly aligns with First 5 Fresno County's investments centered around improving the quality of systems. These funds are received and monitored by Commission staff.					
First 5 CA IMPACT Sub-total				\$840,729	\$840,729
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 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 for facilitation of meetings, monitoring the Hub budget, and hosting the Regional Hub Coordinator staff position (.6 FTE). Region 5 includes the following 7 counties: Fresno, Kern, Kings, Madera, Merced, Tulare, Mariposa.					
First 5 CA IMPACT Regional Hub Sub-total				\$804,692	\$1,160,197
Revised Justification: The increase to this externally funded program is a result of a budget modification to the IMPACT Hub budget which incorporated the prior year's carryover.					
California Department of Education QRIS Certification Grant					
Funds from the California Department of Education to assist the IMPACT Hub partners in Region 5 build capacity via certification of trainers, observations, and technical assistance of assessors and coaches all related to the Quality Rating Improvement System (QRIS).					
CA Dept. of Ed. QRIS Grant Sub-total				\$102,687	\$131,000
Revised Justification: The slight increase is due to the timing of the grant cycle for this externally funded grant.					
First 5 California - Dual Language Learner Pilot Study Grant					
New as of October 2019: The Dual Language Learner pilot study is a First 5 California initiative, in partnership with American Institutes for Research (AIR), aimed to identify effective and scalable practices for Dual Language Learners in early learning settings and to better understand the conditions under which those practices are effective and scalable. As the lead agency for the study, the Commission is responsible to ensure communication with and assistance to approximately 34 early learning settings, 183 educators, and 244 parents identified by AIR to participate in the pilot study and reimburse educators and parents for their time. The grant is for 18 months for a total of \$219,787.					
F5 CA Dual Language Pilot Sub-total				\$0	\$158,735
CalViva Health Group Prenatal Care Project Support					
New as of August 2019: To aid in the expansion of the Glow! Group Prenatal Care Pilot Project, also known as EMBRACE, CalViva Health committed \$50,000 to support the direct implementation of the Patient Centered Prenatal Care. These dollars also include CalViva Health's contribution from prior years to cover Physician Reimbursement for participating in the study and Glow! in the Evening sessions.					
CalViva Group Prenatal Care Project Support Sub-total				\$0	\$81,696
Externally Funded Initiatives Total				\$1,959,888	\$2,372,357
Total Evaluation Expense	2,372,357	x	0%	0	
Total Program Expense	2,372,357	x	100%	2,372,357	
Total Administration Expense	2,372,357	x	0%	0	

COST ANALYSIS BUDGET LINE ITEM DETAIL

Operations Contingency Fund					2019-2020 Original Budget	2019-2020 Revised Budget
The Operations Contingency Fund was established to guard against possible losses and meet unforeseen and unavoidable requirements that may arise during the budget year. Parameters of usage are outlined in the agency's Accounting Policies and Procedures Manual. This fund will remain at \$1,000,000, being deobligated and then reobligated at the start of each fiscal year.					\$1,000,000	\$1,000,000
Total Evaluation Expense	1,000,000	x		0%		0
Total Program Expense	1,000,000	x		0%		0
Total Administration Expense	1,000,000	x		100%		1,000,000

Strategic Reserve Fund					2019-2020 Original Budget	2019-2020 Revised Budget
The Strategic Reserve Fund is a separate fund to guard against any future immediate and unanticipated Proposition 10 revenue deficits or shortfalls that may arise during the budget year. Parameters of usage are outlined in the agency's Accounting Policies and Procedures Manual. This fund will remain at \$2,000,000, being deobligated and then reobligated at the start of each fiscal year.					\$2,000,000	\$2,000,000
Total Evaluation Expense	2,000,000	x		0%		0
Total Program Expense	2,000,000	x		100%		2,000,000
Total Administration Expense	2,000,000	x		0%		0

FIVE YEAR BUDGET FORECAST

	FY 19/20 PROJECTIONS	FY 20/21 PROJECTIONS	FY 21/22 PROJECTIONS	FY 22/23 PROJECTIONS	FY 23/24 PROJECTIONS
Fund Balance					
Unassigned Fund Balance	\$3,250,233	-	-	-	-
Assigned Fund Balance	\$5,718,696	-	-	-	-
Revenue					
Prop 10 Revenue	\$8,000,000	\$8,001,388	\$7,735,686	\$7,662,004	\$7,497,184
External Revenue					
UCSF Grant	\$130,341	\$0	\$0	\$0	\$0
First 5 CA QRIS Revenue	\$2,000,926	\$800,000	\$800,000	\$800,000	\$800,000
California Department of Ed. Grant	\$131,000	\$0	\$0	\$0	\$0
First 5 CA Dual Language Learner Study Grant	\$158,735	\$61,052	\$0	\$0	\$0
Other Revenue	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000
Interest Revenue - County Treasury	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Investment Income	\$200,000	\$100,000	\$40,000	\$40,000	\$30,000
Total Revenue	\$10,881,002	\$9,272,440	\$8,885,686	\$8,812,004	\$8,637,184
Funda Balance & Revenue	\$19,849,931	\$9,272,440	\$8,885,686	\$8,812,004	\$8,637,184
Operating Budget					
Salaries & Benefits Sub-total	\$1,295,992	\$1,015,141	\$967,982	\$869,883	\$852,586
Services & Supplies Sub-total	\$495,533	\$352,600	\$345,312	\$315,497	\$314,497
Total Operating Budget	\$1,791,525	\$1,367,741	\$1,313,294	\$1,185,380	\$1,167,083
Strategic Plan Investment Areas					
Help Me Grow Fresno County	\$500,000	\$200,000	\$200,000	\$200,000	\$100,000
Direct Service Programs	\$4,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,885,101
Community Learning Center	\$944,692	\$760,000	\$760,000	\$716,624	\$735,000
Patient-Centered Prenatal Care	\$900,000	\$450,000	\$450,000	\$450,000	\$450,000
African American Infant Mortality Prevention	\$2,419,785	\$1,133,646	\$962,392	\$1,160,000	\$1,250,000
QRIS - Local High Quality Training & TA	\$2,087,927	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Innovation & Learning Partnerships	\$1,235,000	\$1,000,000	\$900,000	\$800,000	\$750,000
Accountability and Evaluation	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
SP Investments & Evaluation Sub-total	\$12,587,404	\$7,043,646	\$6,772,392	\$6,826,624	\$6,670,101
UCSF - Group Prenatal Care	\$130,341	\$0	\$0	\$0	\$0
First 5 CA IMPACT Program	\$840,729	\$0	\$0	\$0	\$0
First 5 CA IMPACT Hub Program	\$1,160,197	\$800,000	\$800,000	\$800,000	\$800,000
California Department of Ed. Grant	\$131,000	\$0	\$0	\$0	\$0
First 5 CA Dual Language Learner Pilot Study Grant	\$158,735	\$61,052	\$0	\$0	\$0
CalViva Group Prenatal Care Project Support	\$50,000	\$0	\$0	\$0	\$0
Externally Funded Initiatives Sub-total	\$2,471,002	\$861,052	\$800,000	\$800,000	\$800,000
Total Strategic Plan Investments	\$15,058,406	\$7,904,698	\$7,572,392	\$7,626,624	\$7,470,101
Reserve					
Operations Contingency Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Strategic Reserve Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Budget Total					
Total First 5 Fresno County Budget	\$19,849,931	\$9,272,439	\$8,885,686	\$8,812,004	\$8,637,184