



2021-2022
APPROVED BUDGET



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REVENUES

\$9,726,956

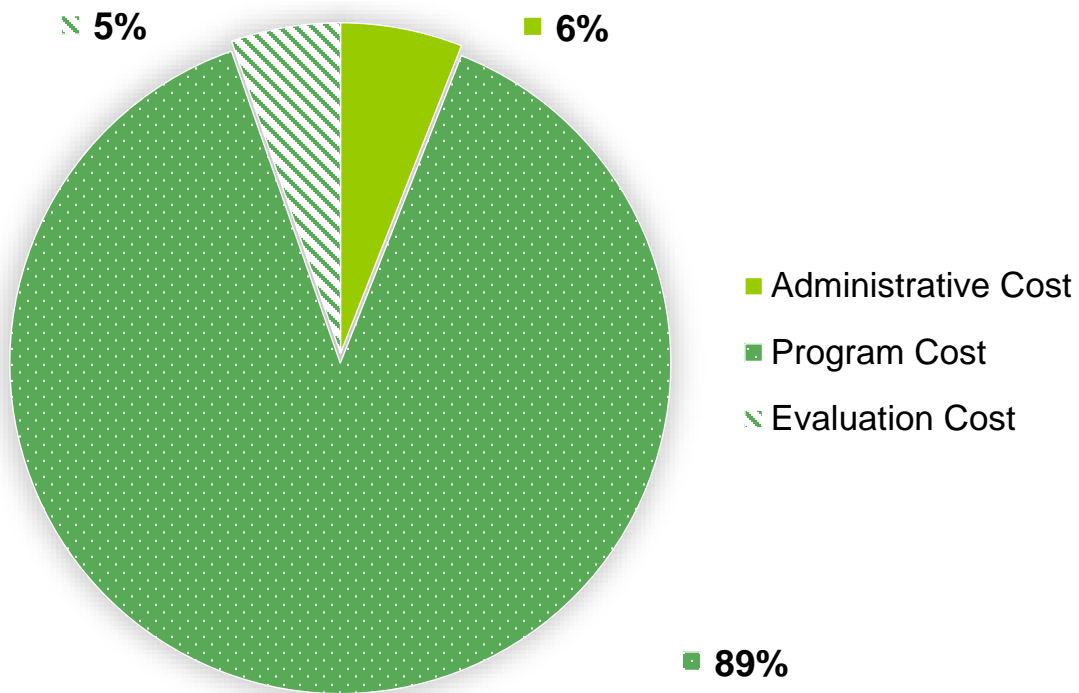
Proposition 10 Revenue	\$7,935,041
The state collects the state tobacco tax revenue and distributes each proportionate share to the 58 California counties based on birth-rate, according to the Children and Families Act of 1998.	
External Revenue	\$1,615,625
First 5 California IMPACT Revenue	\$572,625
These funds allow First 5 Fresno County (F5FC) to serve as the Lead Agency for the First 5 IMPACT project and partner with Fresno County Superintendent of Schools (FCSS) as the implementation lead. FCSS leads the county's local Quality Rating and Improvement System (QRIS) know as Fresno County Early Stars, to create a more effective statewide early learning and care quality improvement system.	
First 5 California IMPACT Hub Revenue	\$597,000
These funds allow First 5 Fresno County to serve as the Hub Fiscal Lead Agency for IMPACT Hub Region 5 and provide ongoing coordination and targeted support to neighboring counties working to raise the quality of early care and education in their communities to ensure children have the skills, knowledge, and disposition necessary to be ready for school and life.	
First 5 California - Home Visitation Coordination Grant	\$100,000
The Commission was awarded a grant from First 5 California to act as the fiscal lead in a collaborative approach to system coordination of the existing home visitation services provided in Fresno County.	
Blue Meridian Partners - Early Childhood Human Capital Investment	\$190,000
The Commission was awarded funds from the Blue Meridian Partners in collaboration with the Fresno Cradle to Career Partnership to enhance two active place-based preconception to age 5 initiatives (Glow! Group Prenatal Care and Fresno GROWs – Best Babies Zone) with the intent to invest in human capital in the Central Valley.	
County DPH Babies First Healthy Start Revenue	\$156,000
The Fresno County Department of Public Health (DPH) received multi-year funding from the U.S. Department of Health & Human Services to provide group prenatal care services as part of an integrated prenatal care system including curriculum and wrap-around services, in partnership with medical provider offices, to enhance supports for pregnant women. Due to the direct alignment with this grant and Glow!, DPH entered into a partnership with the Commission to support the current Glow! Group Prenatal Care and Support program.	
Other Revenue	\$116,290
This includes rents collected from Lighthouse for Children (LFC) tenants (approximately \$9,500/month) used to offset operating costs, minimal revenue from use of space at the building by external partners at the LFC facility and other outside revenue not captured above.	
Interest Revenue - County Treasury	\$10,000
Interest collected from the funds held on deposit in the County of Fresno's Treasury account.	
Investment Income	\$50,000
Anticipated revenue received from investments reserved for future program allocation.	

FIRST 5 FRESNO COUNTY

FY 2021-2022 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 of this budget, is as follows:



Line Items	%	Budget Amounts
Administrative Cost	6%	\$580,479
Program Cost	89%	\$8,626,694
Evaluation Cost	5%	\$519,783
	100%	\$9,726,956

FIRST 5 FRESNO COUNTY 2021-2022 PROPOSED BUDGET SUMMARY

	2020-2021 Approved Revised Budget	2021-2022 Approved Budget	Variance
Fund Balance			
Assigned Fund Balance	\$5,472,144	\$0	* \$5,472,144
Revenue			
Proposition 10 Revenue	\$7,865,000	\$7,935,041	\$70,041
External Revenue			
First 5 CA - IMPACT Revenue	\$572,624	\$572,625	\$1
First 5 CA - IMPACT Hub Revenue	\$652,115	\$597,000	(\$55,115)
First 5 CA - Dual Language Learner Pilot Study Grant	\$61,052	\$0	(\$61,052)
First 5 CA - Home Visitation Coordination Grant	\$100,000	\$100,000	\$0
Blue Meridian Partners - Early Childhood Human Capital Investment	\$0	\$190,000	\$190,000
County DPH - Babies First Healthy Start Revenue	\$0	\$156,000	\$156,000
CalViva - Group Prenatal Care Project Support	\$50,000	\$0	(\$50,000)
Anthem - Group Prenatal Care Project Support	\$10,000	\$0	(\$10,000)
Other Revenue	\$150,000	\$116,290	(\$33,710)
Interest Revenue - County Treasury	\$10,000	\$10,000	\$0
Investment Earnings (Unrealized)	\$100,000	\$50,000	(\$50,000)
Total Revenue	\$9,570,791	\$9,726,956	\$156,164

Fund Balance & Revenue			
Total Fund Balance & Revenue	\$15,042,935	\$9,726,956	(\$5,315,979)

*The main reason for the high variance is based on accounting timing. The Fund Balance for the FY 2021-2022 Proposed Budget is zero because the Audit Report is not finalized until October. Once the Audit is complete, the budget will be revised to reflect the available Fund Balance for FY 2021-2022.

Operating Expenses			
Salaries & Benefits			
Salary Expense	\$696,726	\$697,591	(\$865)
Payroll Tax Expense	\$75,530	\$75,722	(\$192)
Retirement Expense	\$60,894	\$60,997	(\$103)
Employee Benefits Expense	\$261,072	\$238,426	\$22,646
Worker's Compensation Expense	\$10,154	\$5,754	\$4,400
Total Salaries & Benefits Expenses	\$1,104,376	\$1,078,491	\$25,885
Services & Supplies			
Audit Expense	\$25,000	\$25,000	\$0
Capital & Equipment Expense	\$20,500	\$20,500	\$0
Commissioner/Advisory Expense	\$3,200	\$3,200	\$0
Dues & Subscriptions Expense	\$32,447	\$31,632	\$815
Equipment Rental/Maintenance Expense	\$38,248	\$52,140	(\$13,892)
General & Administrative Expense	\$20,976	\$23,074	(\$2,098)
Insurance Expense	\$17,785	\$26,712	(\$8,927)
Local Travel Expense - Local Mileage	\$2,500	\$2,500	\$0
Materials & Supplies Expense	\$15,800	\$15,000	\$800
Overhead Expense	\$118,000	\$130,000	(\$12,000)
Professional Services Expense	\$134,384	\$110,507	\$23,877
Program Development/Strategic Planning Expense	\$5,000	\$5,000	\$0
Staff Training & Conference Expense	\$25,000	\$15,000	\$10,000
Telephone Expense	\$17,592	\$23,689	(\$6,097)
Total Services & Supplies Expenses	\$476,432	\$483,953	(\$7,521)
Total Operating Expenses	\$1,580,808	\$1,562,444	\$18,364

FIRST 5 FRESNO COUNTY 2021-2022 PROPOSED BUDGET SUMMARY

	2020-2021 Approved Revised Budget	2021-2022 Approved Budget	Variance
Strategic Plan Investment Areas			
Strategic Plan Investments			
Help Me Grow Fresno County	\$200,000	\$275,000	\$75,000
Thriving Families Service Programs	\$4,149,292	\$2,188,580	(\$1,960,712)
Community Learning Center	\$509,173	\$589,879	\$80,706
Patient-Centered Prenatal Care	\$692,466	\$264,331	(\$428,135)
African American Infant Mortality Prevention	\$2,248,000	\$1,202,996	(\$1,045,004)
QRIS - Local High Quality Training & Technical Assistance	\$2,002,500	\$978,103	(\$1,024,397)
Innovation & Learning Partnerships and Communications	\$1,567,000	\$600,000	(\$967,000)
Strategic Plan Investments Total	\$11,368,431	\$6,098,888	(\$5,269,543)
Accountability and Evaluation			
Accountability Contract Management System	\$247,000	\$150,000	(\$97,000)
Evaluation Services	\$300,000	\$300,000	\$0
Accountability and Evaluation Total	\$547,000	\$450,000	(\$97,000)
Externally Funded Programs			
First 5 CA - QRIS-IMPACT Program	\$572,624	\$572,625	\$1
First 5 CA - QRIS-IMPACT Regional Hub Program	\$652,115	\$597,000	(\$55,115)
First 5 CA - Home Visitation Coordination Grant	\$100,000	\$100,000	\$0
First 5 CA - Dual Language Learner Pilot Study Grant	\$61,052	\$0	(\$61,052)
Blue Meridian - Early Childhood Human Capital Investment	\$0	\$190,000	\$190,000
CalViva Health - Glow! Group Prenatal Care Project Support	\$150,905	\$0	(\$150,905)
Anthem - Glow! Group Prenatal Care Project Support	\$10,000	\$0	(\$10,000)
County DPH - Babies First Healthy Start Glow! Enhancement	\$0	\$156,000	\$156,000
Total Externally Funded Programs	\$1,546,696	\$1,615,625	(\$87,071)
Total Strategic Plan Investment Areas	\$13,462,127	\$8,164,513	(\$5,297,614)
Budget Total			
Total First 5 Fresno County Budget	\$15,042,935	\$9,726,956	(\$5,315,978)
Reserve			
Operations Contingency Fund	\$1,000,000	\$1,000,000	\$0
Strategic Reserve Fund	\$2,000,000	\$2,000,000	\$0

COST ANALYSIS

BUDGET LINE ITEM DETAIL

OPERATING EXPENSES

Salary Expense	2021-2022 Approved Budget
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Justification: \$697,591

Salaries for a total of 9.2 FTE positions for the administration of the Commission. Salary expense for two (2) additional program staff FTE is presented under the Community Learning Center (.5 FTE), Patient-Centered Prenatal Care-Glow! (1.5 FTE) and the Externally Funded Programs (.8 FTE). That remaining 2.8 FTE is accounted for in Strategic Plan Investments portion of the budget for a total 12 FTE. All vacant positions are captured within this budget document. If the Commission requires additional or different staffing, this would be noted in the budget revision that occurs mid-year.

Any salary increases are budgeted, 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. Additionally, the budgeted amount includes compensated absences, the liability of employee banked Personal Time Off (PTO), potential overtime budget, and a portion for potential future salary increases are included here.

<u>FTE</u>	<u>Position</u>	
1	Executive Director	\$125,000
1	Project Director	\$83,830
1	Project Director	\$79,267
1	Project Manager	\$62,348
1	Project Manager	\$60,000
1	Project Manager	\$65,000
0.2	Project Manager	\$10,816
1	Project Manager	\$54,080
1	Project Specialist	\$41,500
1	Vacant Position	\$54,080
9.2		\$635,921
	Salaries Total	\$635,921
	Overtime	\$9,997
	Compensated Absences & Salary Increase	\$51,673
	Total	\$697,591

Note: While some positions approved within the Commission structure are not /may not be reflected in the current budget, the use of these approved position levels are based on the Commission's evolving work. This budget does not include two of those position levels. Future budget iterations may consider unused position levels.

Positions: Executive Director | *Deputy Director* | Project Director | Project Manager | Project Specialist | *Project Assistant*

Total Evaluation Expense	697,591	x	5%	34,880
Total Program Expense	697,591	x	65%	453,434
Total Administration Expense	697,591	x	30%	209,277

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Payroll Tax Expense					2021-2022 Approved Budget		
Justification:					\$75,722		
Federal Unemployment Tax Act (FUTA). Estimated 6% on first \$7,000 earned by each employee at 9.2 FTE. The remaining 2.8 FTE is accounted for in Strategic Plan Investments							
A. (captured in the program portion of the budget) to total 12 FTE.							
FTE	9.2	x	\$7,000	x	6%	=	\$3,864
B. Medicare Employer Tax. The employer's share is set by the federal government at 1.45% of each gross salary.							
	\$697,591	x	1.45%		=		\$12,115
C. Social Security Employer Tax. The employer's share is set by the federal government at 6.2% of each gross salary.							
	\$697,591	x	6.2%		=		\$45,251
D. CA State Unemployment Insurance - Estimated 6.2% on first \$7,000 earned by each employee at 9.2 FTE. The remaining 2.8 FTE is accounted for in Strategic Plan Investments							
(captured in the program portion of the budget) to total 12 FTE. (Rates subject to change)							
FTE	9.2	x	\$7,000	x	6.2%	=	\$3,993
Other Taxes/ Unexpected Expense							\$10,500
Total							\$75,722
Total Evaluation Expense			75,722		x		5% 3,786
Total Program Expense			75,722		x		65% 49,220
Total Administration Expense			75,722		x		30% 22,717

Retirement Expense					2021-2022 Approved Budget		
Justification:					\$60,997		
The cost of retirement benefits for full-time, permanent employees is calculated at 8.74% of each gross salary.							
	\$697,591	x	8.74%		=		\$60,997
Total Evaluation Expense			60,997		x		5% 3,050
Total Program Expense			60,997		x		65% 39,648
Total Administration Expense			60,997		x		30% 18,299

Employee Benefits Expense					2021-2022 Approved Budget		
Justification:					\$238,426		
The Commission's contracted insurance benefits 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 and a health savings account and health reimbursement account. This line item also includes the auto allowance, up to \$400/month, 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.							
	\$216,751	x	10%				\$238,426
<u>FY 2020-21 Projected Amount</u>		<u>Rate Increase</u>		<u>Annual Amount</u>			
Total Evaluation Expense			238,426		x		5% 11,921
Total Program Expense			238,426		x		65% 154,977
Total Administration Expense			238,426		x		30% 71,528

COST ANALYSIS

BUDGET LINE ITEM DETAIL

2021-2022 Approved Budget				
Worker's Compensation Expense				
Justification:				\$5,754
<p>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.</p>				
\$5,230	x	10%	\$5,754	
<u>FY20-21 Estimate</u>		<u>Estimated Rate Increase</u>	<u>Budgeted Amount</u>	
Total Evaluation Expense	5,754	x	5%	288
Total Program Expense	5,754	x	65%	3,740
Total Administration Expense	5,754	x	30%	1,726
Audit Expense				
Justification:				\$25,000
<p>Expenses for mandatory independent auditing services for the Commission are estimated at \$23,000 for fiscal year 2020-2021. The estimate is based on the proposal provided by the contracted auditing firm in their awarded submission resulting from the Commission's Request for Quotations procurement in 2020 for auditing services. A small contingency of \$2,000 is included.</p>				
Total Evaluation Expense	25,000	x	0%	0
Total Program Expense	25,000	x	0%	0
Total Administration Expense	25,000	x	100%	25,000
Capital & Equipment Expense				
Justification:				\$20,500
<p>Currently, the Commission owns 15 staff workstations (computer, monitor, printer, keyboard, etc.). Staff recommends setting aside \$12,000 for possible replacement of six computers (estimated at \$2,000 per computer with taxes included), \$5,000 to replace an aging server and an additional \$3,500 for unforeseen replacement or repairs of other equipment and/or furniture.</p>				
Total Evaluation Expense	20,500	x	5%	1,025
Total Program Expense	20,500	x	65%	13,325
Total Administration Expense	20,500	x	30%	6,150
Commissioner/Advisory Expense				
Justification:				\$3,200
<p>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, maximum seven.</p>				
\$1,100	+	7	x	\$300
<u>Misc. Expense</u>		<u>Commissioners</u>		<u>Average Cost</u>
			=	<u>\$3,200</u>
				<u>Annual Amount</u>
Total Evaluation Expense	3,200	x	0%	0
Total Program Expense	3,200	x	0%	0
Total Administration Expense	3,200	x	100%	3,200

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Dues and Subscriptions Expense					2021-2022 Approved Budget
Justification:					\$31,632
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 allotment of \$5,000 for the cost of miscellaneous subscriptions, publications, and dues (i.e. Government Finance Officers Association, Fresno Bee, Zoom meetings, etc.).					
\$25,364	+	5%	=	\$26,632	
<u>FY 19-20 F5 Assoc. Dues</u>		<u>Estimated Rate Increase</u>		<u>\$5,000</u>	
				<u>\$31,632</u>	
Total Evaluation Expense	31,632		x	5%	1,582
Total Program Expense	31,632		x	65%	20,561
Total Administration Expense	31,632		x	30%	9,490

Equipment Rental/Maintenance Expense					2021-2022 Approved Budget
Justification:					\$52,140
Equipment Maintenance: The Commission's equipment maintenance for their copier/scanner. The estimated cost breakdown is:					
<u>Monthly</u>			=	<u>Annual Total</u>	
\$405	x	12		\$4,860	
				Copier/Scanner Maintenance	\$4,860
				Equipment Maintenance Sub-total	\$4,860
Computer & Information Technology Maintenance: The Commission contracts out Information Technology (IT) support for workstation/desktop management, server management and support and deploys hosted email and storage via Office 365.					
<u>Monthly</u>			=	<u>Annual Total</u>	
\$1,500	x	12		\$18,000	
\$70	x	12		\$840	
				IT Support	\$18,000
				Hosted Email & Storage	\$840
				Computer Maintenance Sub-total	\$18,840
Software Maintenance: Monthly and annual estimated costs for each software type as quoted by the Commission's IT contractor or are based on actuals from the prior budget year. The Commission pays a flat rate for its accounting system software on an annual basis of \$10,500 (~6% increased from PY). Additionally, staff recommends migrating the accounting software to a cloud-based version and has set aside funds for that upgrade. Lastly, staff recommends allocating \$5,000 for unforeseen costs associated with this line.					
<u>Monthly</u>			=	<u>Annual Total</u>	
				\$10,500	
\$85	x	12		\$1,020	
\$105	x	12		\$1,260	
\$30	x	12		\$360	
				Accounting System Maintenance	\$10,500
				Anti-virus Software	\$1,020
				IT Management License	\$1,260
				Fax Service	\$360
				Accounting System Upgrade	\$10,300
				Software Sub-total	\$23,440
				Unforeseen Expense	\$5,000
				Equipment Rental/ Maintenance Expense Total	\$52,140
Total Evaluation Expense	52,140		x	5%	2,607
Total Program Expense	52,140		x	65%	33,891
Total Administration Expense	52,140		x	30%	15,642

COST ANALYSIS

BUDGET LINE ITEM DETAIL

General and Administrative Expense						2021-2022 Approved Budget
Justification:						\$23,074
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 \$1,040 per month. This expense line item is based off of prior year expenses.						
<u>FY 2020-21 Budgeted Amount</u>		<u>FY 2021-22 Amount</u>				
\$20,976	+	10%	=	\$23,074		
Total Evaluation Expense	23,074	x		0%	0	
Total Program Expense	23,074	x		0%	0	
Total Administration Expense	23,074	x		100%	23,074	
Insurance Expense						2021-2022 Approved Budget
Justification:						\$26,712
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 year-over-year; therefore, staff is recommending the following for FY 2020-2021 based on the maximum estimated increases provided by brokers. With the completion of the New Market Tax Credit Transaction in December 2020, the Commission and the Lighthouse for Children Board voted to deed the building to First 5. With this change, First 5 is responsible for insurance coverage for the LFC. This new coverage is now reflected.						
		<u>FY 20-21 Projections</u>				
	Special Property Insurance Policy	\$7,629				
	Special Liability Insurance Policy	\$6,590				
	Cyber Crime Insurance	\$3,566				
	Building/Property Insurance	<u>\$8,927</u>				
		\$26,712				
Total Evaluation Expense	26,712	x		5%	1,336	
Total Program Expense	26,712	x		65%	17,363	
Total Administration Expense	26,712	x		30%	8,013	
Local Travel Expense - Local Mileage						2021-2022 Approved Budget
Justification:						\$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.						
Total Evaluation Expense	2,500	x		5%	125	
Total Program Expense	2,500	x		65%	1,625	
Total Administration Expense	2,500	x		30%	750	

COST ANALYSIS

BUDGET LINE ITEM DETAIL

					2021-2022 Approved Budget																																																							
Materials and Supplies Expense					\$15,000																																																							
Justification:																																																												
The Materials and Supplies Expense line item includes costs associated with general office supplies, postage cost, in-house and outside printing, and other expenses required for operating the Commission's business. Cost break down includes \$900 per month x 12 months for an approximate total of \$10,000 per year. Staff recommends setting aside an additional \$5,000 for any unexpected materials costs, such as mandatory document printing, signage, business cards, etc.																																																												
Total Evaluation Expense	15,000		x	5%	750																																																							
Total Program Expense	15,000		x	65%	9,750																																																							
Total Administration Expense	15,000		x	30%	4,500																																																							
					2021-2022 Approved Budget																																																							
Overhead Expense					\$130,000																																																							
Justification:																																																												
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.																																																												
Total Evaluation Expense	130,000		x	5%	6,500																																																							
Total Program Expense	130,000		x	65%	84,500																																																							
Total Administration Expense	130,000		x	30%	39,000																																																							
					2021-2022 Approved Budget																																																							
Professional Services Expense					\$110,507																																																							
Justification:																																																												
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 \$20,000 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.																																																												
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Monthly</th> <th style="text-align: left; border-bottom: 1px solid black;">Add'l Services</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$3,450</td> <td>x 12 =</td> <td>\$41,400</td> <td>+ \$15,000 =</td> <td>\$56,400</td> <td>Legal Services</td> <td>\$56,400</td> </tr> <tr> <td>\$400</td> <td>x 12 =</td> <td>\$4,800</td> <td>+ \$7,000 =</td> <td>\$11,800</td> <td>H.R. Services</td> <td>\$11,800</td> </tr> <tr> <td>\$942</td> <td>x 12 =</td> <td>\$11,299</td> <td></td> <td>\$11,299</td> <td>Investment Services</td> <td>\$11,299</td> </tr> <tr> <td>\$292</td> <td>x 12 =</td> <td>\$3,500</td> <td></td> <td>\$3,500</td> <td>Custodial Services</td> <td>\$3,500</td> </tr> <tr> <td>\$209</td> <td>x 12 =</td> <td>\$2,508</td> <td>+ \$5,000 =</td> <td>\$7,508</td> <td>Payroll Services</td> <td>\$7,508</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Misc. Professional Services</td> <td>\$20,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Professional Services Total</td> <td>\$110,507</td> </tr> </tbody> </table>						Monthly	Add'l Services					\$3,450	x 12 =	\$41,400	+ \$15,000 =	\$56,400	Legal Services	\$56,400	\$400	x 12 =	\$4,800	+ \$7,000 =	\$11,800	H.R. Services	\$11,800	\$942	x 12 =	\$11,299		\$11,299	Investment Services	\$11,299	\$292	x 12 =	\$3,500		\$3,500	Custodial Services	\$3,500	\$209	x 12 =	\$2,508	+ \$5,000 =	\$7,508	Payroll Services	\$7,508						Misc. Professional Services	\$20,000						Professional Services Total	\$110,507
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COST ANALYSIS

BUDGET LINE ITEM DETAIL

Program Development Expense/Strategic Planning Implementation					2021-2022 Approved Budget
Justification:					\$5,000
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 Commission's Strategic Plan. Staff recommends budgeting \$5,000.					
Total Evaluation Expense	5,000	x	0%	0	
Total Program Expense	5,000	x	100%	5,000	
Total Administration Expense	5,000	x	0%	0	

Staff Training, Travel & Conference Expense					2021-2022 Approved Budget
Justification:					\$15,000
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, collaborative meetings, 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, State Conferences, etc. Average cost of travel for one staff on one trip is \$200 which includes transportation, lodging, registration, per diem, etc. With the pandemic causing the reimagining of in-person trainings and conferences, staff is recommending budgeting half of what was allocated last year for this line item.					
Total Evaluation Expense	15,000	x	5%	750	
Total Program Expense	15,000	x	65%	9,750	
Total Administration Expense	15,000	x	30%	4,500	

Telephone Expense					2021-2022 Approved Budget
Justification:					\$23,689
Telephone expenses include the Commission's phone landlines and data lines (internet) for accessibility all to aid in the operations of the agency. The prior year did not include the entire monthly cost of the internet/data lines. That monthly cost is now included in the calculations below. Staff recommends \$2,000 for unforeseen expenses.					
	<u>Monthly Amount</u>			<u>Annual Amount</u>	
Landlines & Data lines	\$1,807	x	12	=	\$21,689
Unforeseen Phone Expenses					\$2,000
				Telephone Expense Total	\$23,689
Total Evaluation Expense	23,689	x		5%	1,184
Total Program Expense	23,689	x		65%	15,398
Total Administration Expense	23,689	x		30%	7,107

COST ANALYSIS

BUDGET LINE ITEM DETAIL

STRATEGIC PLAN INVESTMENT AREAS

	2021-2022 Approved Budget
Strategic Plan Investments	
Help Me Grow Fresno County	
<p>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. The amount allocated is for a one-year contract amount for the Help Me Grow Centralized Access Point (\$200,000). The remaining portion is for future innovations and technology improvements to enhance the Help Me Grow model in Fresno County.</p>	
Help Me Grow Fresno County	\$275,000
Strategic Plan Investments Cont'd	
Thriving Families Service Programs	
<p>This long-standing area of investment is a compilation of community-based partnerships that provide direct support to families across the county. Under this area, with eight contracts with local Community-Based Organizations, the Commission remains committed to fund a navigable, effective and culturally responsive network of direct services to fill gaps in the early childhood system of care. To compliment this investment, this area also includes the Commission's investment in the local home visitation services which was a joint procurement with the County of Fresno Department of Public Health to fund a community health team approach. These funds are to set aside funds for the aforementioned, existing contracts. Additionally, with the completion of the five-year School Readiness Longitudinal Study (SRL), the Commission anticipates implementation efforts, of \$500,000, of the study's recommendations to further advocate to local decision makers and non-traditional partners on the importance of children's school preparedness.</p>	
Thriving Families Service Programs	\$2,188,580
Community Learning Center	
<p>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. Below is a breakdown of staffing (0.5 F5FC FTE) including a proposed amount to partner with an outside agency to operate the Center.</p>	
AmeriCorps Contract	\$100,000
AmeriCorps Team Misc. Expense	\$12,000
Contractor	\$150,000
CLC Salaries	\$27,500
Project Specialist (0.5 FTE) - Vacant	\$6,400
Leave Accrual/ Contingency	\$15,704
Staff Benefits, Payroll Taxes	\$278,275
Overhead & Operating Expense	\$589,879
Community Learning Center Sub-total	\$589,879

COST ANALYSIS

BUDGET LINE ITEM DETAIL

2021-2022
Approved Budget

Strategic Plan Investments Cont'd 2

Patient-Centered Prenatal Care

Resources are allocated for the newest 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 (UCSF-PTBi) from the Patient-Centered Outcomes Research Institute (PCORI). The grant's intent is to research an enhanced prenatal care model (Patient-Centered Care called Glow!) compared to traditional care in the Central Valley. This project is being referred to as the EMBRACE Study. As one of three findings from the African American Infant Mortality Needs Assessment (2016), Glow!, a group care project was piloted from 2017 to 2020 via a grant from UCSF to focus on maternal wellness and support for women in Fresno County. In this form, this project includes the partnership with three Community-Based Organizations (Reading & Beyond, West Fresno Family Resource Center & Fresno EOC) to act as Glow! satellite sites (Contracted Network) for EMBRACE. This win for Fresno County and the region will enroll 2,600 women and children with 1,300 mothers enrolled in group prenatal care and the remaining enrolled in traditional care. The Commission has committed to contracts with the Contracted Network via prior budgets. The expenses outlined in this section include 1.5 staff FTE to coordinate the service delivery of the Contract Network as it pertains to the EMBRACE Study and other expenses necessary to carryout Glow!

Glow! Coordination Expense

Project Manager - Glow! (1 FTE)	\$59,438
Project Specialist - Glow! (.5 FTE) - Vacant	\$27,040
Taxes, Benefits & Accrued Time Off	\$63,683
Glow! Programmatic Materials (Curriculum Mtrls, Site License, etc.)	\$40,000
Trainings: CenteringPregnancy Curriculum, Equity Trainings, Training Materials	\$74,170

Patient-Centered Prenatal Care \$264,331

African American Infant Mortality Prevention

The Commission remains committed to working with the community and its professionals to tackle the high rates of infant mortality among Fresno's African American community. Embracing our unique role as a county-wide convener and coordinator in the early childhood system, the Commission will continue to explore innovative and collaborative ways to address societal issues that contribute to infant mortality through investment and partnerships. Combined with portions of some investments listed above including direct service contracts 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. Some upcoming innovative projects include a valley-wide collaboration on a safe sleep campaign and organizational capacity building support for small CBOs serving Fresno's African American population.

African American Infant Mortality Prevention \$1,202,996

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's IMPACT project. This portion of the budget sets aside the remaining portion of funds for the fourth year of the agreement with Fresno County Superintendent of Schools High Quality Early Learning Training and Technical Assistance contract and overhead for the LFC Child Development Center.

QRIS - Local High Quality Training & Technical Assistance \$978,103

Innovation & Learning Partnerships and Communications

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.

The Commission engages in Community Relations efforts to connect with community leaders, stakeholders and the broader Fresno County audience. By connecting with Fresno County residents and leaders alike, the Commission has the opportunity to promote and enhance our message to prioritize the first 5 year of life, the Commission will invest in Community Media Partnerships, outreach and communications efforts and materials and the 17th Annual Child-Friendly Business Awards.

Innovation & Learning Partnerships \$600,000
Strategic Plan Investment Areas Total \$6,098,888

Total Evaluation Expense	6,098,888	x	0%	0
Total Program Expense	6,098,888	x	100%	6,098,888
Total Administration Expense	6,098,888	x	0%	0

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Accountability and Evaluation				2021-2022 Approved Budget
				\$450,000
Accountability Contract Management System				
Organizations that receive First 5 Fresno County (F5FC) funds report financial, programmatic, and evaluation data to ensure compliance with the agency's contractual obligations. F5FC staff partner with grantees to confirm best practices are utilized by all programs. The fiscal reporting structure of the Commission is modeled after the First 5 Financial Management Guide. Through a data system, the Commission's funded partners report on contractual deliverables and subsequently invoices the Commission for services rendered. May 2020 marked the end of the procurement process for these services. After being selected by the community review panel for the procurement, the Commission awarded Social Solutions, Inc. a contract for data management system & services in an annual amount not to exceed \$100,000 with the option to renew for up to five years with FY2020-21 being year one. An additional \$50,000 is included for system enhancements and integration.				
Contract Management System				\$150,000
Evaluation Services				
The effectiveness of the Commission's investments is monitored regularly by staff along with a contracted evaluation firm. With evaluation being a mandatory component of the Commission's founding documents, 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. May 2020 marked the end of the procurement process for these services. After being selected by the community reviewers for the procurement, the Commission awarded Harder+Company for evaluation services for a one-year budget of \$300,000 with the option to renew based on performance and availability of funds for up to five years, with FY2021-22 being year two.				
Evaluation Services				\$300,000
Accountability and Evaluation Total				\$450,000
Total Evaluation Expense	450,000	x	100%	450,000
Total Program Expense	450,000	x	0%	0
Total Administration Expense	450,000	x	0%	0

COST ANALYSIS

BUDGET LINE ITEM DETAIL

				2021-2022 Approved Budget
Externally Funded Initiatives				\$1,615,625
<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 received monthly.</i>				
First 5 California - IMPACT Program				
First 5 IMPACT (Improve and Maximize Programs so All Children Thrive) 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 settings, including supporting and engaging families in the early learning process. IMPACT is centered around the state's childcare Quality Rating and Improvement System (QRIS). First 5 Fresno County currently serves as the Lead Agency for the IMPACT project and the Commission partners with Fresno County Superintendent of Schools as the implementation lead. These funds are received and monitored by Commission staff. This is a 3-year agreement, 2021-22, being the second year.				
First 5 CA - IMPACT Sub-total				\$572,625
First 5 California - IMPACT Regional Hub Program				
The IMPACT Hub funding builds upon the First 5 IMPACT investments by creating regional efficiencies and coordinated efforts to seven QRIS/IMPACT Region 5 counties including Mariposa, Merced, Madera, Fresno, Kings, Tulare and Kern. The primary focus of the IMPACT Hub program funding, is to provide coordination and specialized support to Region 5 to create economies of scale while building a local early learning system focused on access to high quality early care and education. The Commission's role is to lead the region as the Fiscal lead Agency with the responsibility for convening regular meetings with key partners, facilitating regional data collection and fiscal reporting to First 5 CA. This portion of the budget includes the Regional Hub Coordinator staff position (.8 FTE), a First 5 staff member. These funds are received and monitored by Commission staff. This is a 2-year agreement, with 2021-22 being the first year.				
First 5 CA - IMPACT Regional Hub Sub-total				\$597,000
First 5 California - Home Visitation Coordination Grant				
In August 2020, the Commission accepted a grant from First 5 California, to act as the fiscal lead for its subcontractors, Fresno County Department of Public Health and Fresno County Superintendent of Schools, to maximize and coordinate available funding for local home visitation (HV) to aid in creating a unified system that supports families with the right HV services for them. The grant is a two-year grant for approximately \$200,000 total with this year, fiscal year 2021-22, being the second year.				
First 5 CA - Home Visitation Grant Sub-total				\$100,000
Blue Meridian Partners - Early Childhood Human Capital Investment				
In March 2021, the Commission accepted funds from the Fresno Cradle to Career Partnership received from the Blue Meridian Partners in a total amount of \$380,000 over two years. A portion of the funds will be allocated to the three Glow! Contracted Network agencies to offset some of the Commissions investment and wrap around program service expenses. The remaining amount will be allocated to the Fresno GROWs – Best Babies Zone Initiative and will include the execution of a new contract with the Black Maternal Wellness Innovation Lab which aligns with the Fresno GROWs Initiative, a current Commission-funded program.				
Blue Meridian Partners Sub-total				\$190,000
County Department of Public Health Babies First Healthy Start				
In May 2021, the Commission accepted funds from the Fresno County Department of Public Health (DPH) in a total amount of \$468,000 over three years. These funds come from a grant awarded to DPH. Their grant alignment with the Commission-funded Glow! Group Prenatal Care project made this an ideal partnership. These funds will partially offset the Commission's investment in Glow! and its contracted network of Community-Based Organizations.				
DPH Healthy Start Sub-total				\$156,000
Externally Funded Initiatives Total				\$1,615,625
Total Evaluation Expense	1,615,625	x	0%	0
Total Program Expense	1,615,625	x	100%	1,615,625
Total Administration Expense	1,615,625	x	0%	0

COST ANALYSIS
BUDGET LINE ITEM DETAIL

RESERVE

				2021-2022
				Approved Budget
Operations Contingency Fund				\$1,000,000
<p>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.</p>				
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

				2021-2022
				Approved Budget
Strategic Reserve Fund				\$2,000,000
<p>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.</p>				
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 ACTUALS	FY 20/21 BUDGET/ PROJECTIONS	FY 21/22 APPROVED BUDGET	FY 22/23 PROJECTIONS	FY 23/24 PROJECTIONS	FY 24/25 PROJECTIONS
Fund Balance						
Unassigned Fund Balance	\$3,250,233	\$3,446,394	-	-	-	-
Assigned Fund Balance	\$5,718,696	\$2,025,750	-	-	-	-
Revenue						
Prop 10 Revenue	\$9,754,838	\$7,865,000	\$7,935,041	\$7,505,359	\$6,726,526	\$6,358,044
External Revenue						
UCSF Grant	\$112,608	\$0	\$0	\$0	\$0	\$0
First 5 CA IMPACT Revenue	\$1,491,139	\$1,224,739	\$1,169,625	\$1,169,625	\$572,624	0
California Department of Ed. Grant	\$114,057	\$0	\$0	\$0	\$0	\$0
First 5 CA Dual Language Learner Study Grant	\$47,041	\$61,052	\$0	\$0	\$0	\$0
First 5 CA Home Visitation Coordination Grant	\$0	\$100,000	\$100,000	\$0	\$0	\$0
CalViva - Group Prenatal Care Project Support	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Anthem - Group Prenatal Care Project Support	\$0	\$10,000	\$0	\$0	\$0	\$0
Blue Meridian - Early Childhood Human Capital Investment	\$0	\$0	\$190,000	\$190,000	\$0	\$0
County DPH Babies First Healthy Start Revenue	\$0	\$0	\$156,000	\$156,000	\$156,000	\$156,000
Other Revenue	\$272,397	\$150,000	\$116,290	\$100,000	\$100,000	\$100,000
Interest Revenue - County Treasury	\$77,192	\$10,000	\$10,000	\$7,000	\$6,500	\$6,500
Investment Income	\$630,170	\$100,000	\$50,000	\$40,000	\$30,000	\$30,000
Total Revenue	\$12,549,442	\$9,570,791	\$9,726,956	\$9,167,984	\$7,591,650	\$6,650,544
Funda Balance & Revenue	\$21,518,371	\$15,042,935	\$9,726,956	\$9,167,984	\$7,591,650	\$6,650,544
Operating Budget						
Salaries & Benefits Sub-total	\$755,991	\$1,104,376	\$1,078,491	\$839,012	\$825,331	\$808,986
Services & Supplies Sub-total	\$357,787	\$476,432	\$483,953	\$430,566	\$429,997	\$369,997
Total Operating Budget	\$1,113,778	\$1,580,808	\$1,562,444	\$1,269,578	\$1,255,328	\$1,178,983
Strategic Plan Investment Areas						
Help Me Grow Fresno County	\$500,000	\$200,000	\$275,000	\$200,000	\$200,000	\$200,000
Thriving Families Service Programs	\$4,000,000	\$4,149,292	\$2,188,580	\$2,234,363	\$1,732,114	\$1,500,001
Community Learning Center	\$944,692	\$509,173	\$589,879	\$572,424	\$566,550	\$522,686
Patient-Centered Prenatal Care	\$900,000	\$692,467	\$264,331	\$258,000	\$250,900	\$249,000
African American Infant Mortality Prevention	\$2,419,785	\$2,248,000	\$1,202,996	\$1,194,696	\$1,135,101	\$1,131,101
QRIS - Local High Quality Training & TA	\$2,087,927	\$2,002,500	\$978,103	\$1,010,000	\$1,000,000	\$1,000,000
Innovation & Learning Partnerships	\$1,237,345	\$1,567,000	\$600,000	\$500,000	\$310,000	\$300,000
Accountability and Evaluation	\$500,000	\$547,000	\$450,000	\$400,000	\$400,000	\$400,000
SP Investments & Evaluation Sub-total	\$12,589,749	\$11,915,432	\$6,548,888	\$6,369,483	\$5,594,665	\$5,302,788
Externally Funded Initiatives Sub-total	\$1,814,845	\$1,546,696	\$1,615,625	\$1,515,624	\$728,624	\$156,000
Total Strategic Plan Investments	\$14,404,594	\$13,462,128	\$8,164,513	\$7,885,107	\$6,323,289	\$5,458,788
Reserve						
Operations Contingency Fund	\$1,000,000	\$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	\$2,000,000
Budget Total						
Total First 5 Fresno County Budget	\$18,518,372	\$18,042,935	\$12,726,956	\$12,154,685	\$10,578,617	\$9,637,771