



2025 - 2026 APPROVED BUDGET

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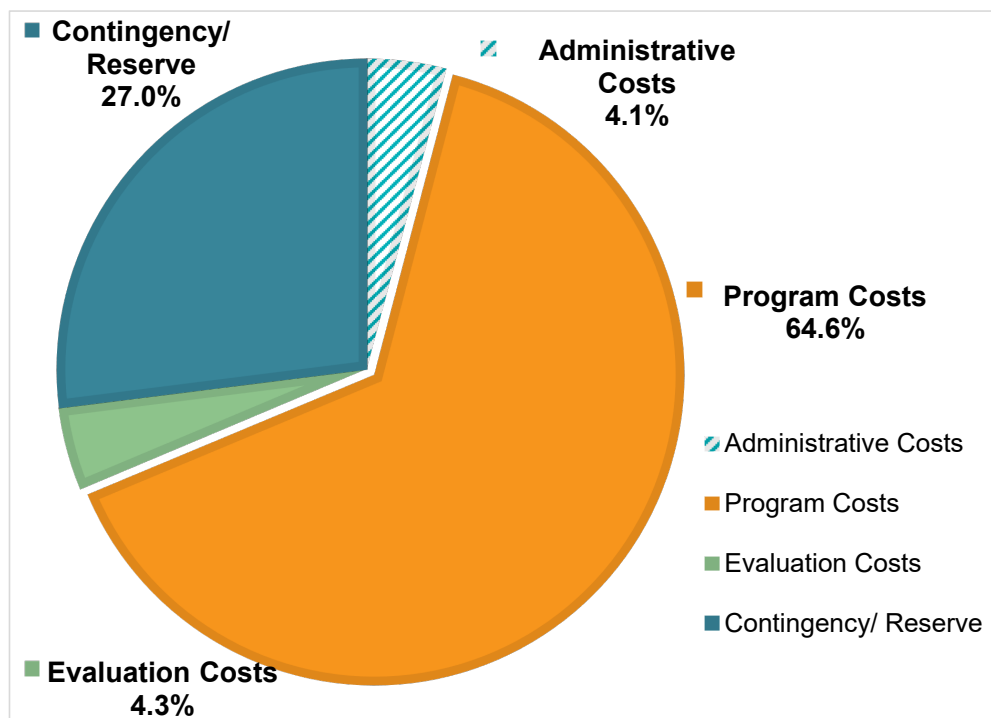
EXECUTIVE SUMMARY

First 5 Fresno County is committed to honoring and supporting families raising children throughout the county to have access to all they need to thrive. We envision a future where all children and their families are healthy, loved, and nurtured. By the age of five, 90% of a child's brain is developed. Rooted in this fact, California voters passed Proposition 10, the California Children and Families Act, in 1998. As a result, a 50-cent tax on all tobacco products was established 'to facilitate the creation and implementation of an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development.' Proposition 10 funds are distributed to California counties based on the county's birthrate.

FY 2025-2026 BUDGET

The anticipations within the FY 2025-2026 Budget are focused on honoring our commitment to the outgoing 2020 – 2025 Strategic Plan and the incoming 2025-2030 Strategic Plan which was drawn up incorporating experiences and expertise from our community. Our efforts have been focused on incorporating what we heard as possible opportunities for the Commission to lead or support. This budget demonstrates our continued focus on supporting the early childhood system of care in Fresno County in innovative ways, while keeping long-term sustainability in mind. We invite our community to envision new ways of addressing the needs of children and families – and creating the early childhood system of care of the future, today. For details on the agency's vision, mission and more, refer to the full Strategic Plan on our website www.first5fresno.org.

The breakdown of 2025-2026 Budget expenses by cost category, as detailed in the Cost Analysis, is as follows:



Cost Category	%	Budget Amounts
Administrative Costs	4.1%	\$528,451
Program Costs	64.6%	\$8,379,914
Evaluation Costs	4.3%	\$559,169
Contingency/ Reserve	27.0%	\$3,500,000
	100%	\$12,967,533

FIRST 5 FRESNO COUNTY 2025-2026 APPROVED BUDGET SUMMARY

Revenue

Proposition 10 Revenue	\$6,240,728
External Revenue	
First 5 CA IMPACT Regional Fiscal Agent	\$21,600
First 5 CA IMPACT Regional Hub Program	\$2,641,620
Other Revenue	\$100,221
Interest Revenue - County Treasury	205,375
Investment Earnings (Unrealized)	\$257,990
Total Revenue	\$9,467,534

Fund Balance

Assigned Fund Balance for Operations Contingency & Strategic Reserve	\$3,500,000
Unassigned Fund Balance*	\$0
	\$3,500,000
Revenue & Fund Balance	\$12,967,534

*Once the Audit Report for period ending June 30, 2025 is completed, a budget revision will be proposed and the Unassigned Fund Balance amount will be included in order to be assigned to Strategic Plan Investment Areas of the Commission.

Strategic Plan Investment Areas

Maternal, Child and Family Health

Patient-Centered Prenatal Care	\$361,800
African American Infant Mortality Prevention	\$821,501

Thriving Families

Thriving Families Direct Service Investments	\$844,900
Lighthouse for Children Community Learning Center	\$431,742

Early Learning

QRIS - Child Care Workforce Quality Training & Technical Assistance	\$1,265,000
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Systems-Building

Help Me Grow Fresno County & Central Valley	\$250,000
Innovation & Learning Partnerships	\$215,000
Commission Communications & Community Engagement	\$198,300

Strategic Plan Investments Total **\$4,388,244**

Externally Funded Programs

First 5 CA IMPACT Legacy - Regional Fiscal Agent	\$21,600
First 5 CA IMPACT Legacy - Regional Hub Program	\$2,641,620

Total Externally Funded Programs **\$2,663,220**

Accountability and Evaluation

Accountability Contract Management Database System	\$175,000
Evaluation Services	\$300,000

Accountability and Evaluation Total **\$475,000**

Total Strategic Plan Investment Areas **\$7,526,463**

Reserve

Operations Contingency Fund	\$1,500,000
Strategic Reserve Fund	\$2,000,000
	\$3,500,000

FIRST 5 FRESNO COUNTY 2025-2026 APPROVED BUDGET SUMMARY

Operating Expenses

Salaries & Benefits

Salary Expense	\$771,495
Payroll Tax Expense	\$73,565
Retirement Expense	\$67,429
Employee Benefits Expense	\$276,492
Worker's Compensation Expense	\$4,086

Total Salaries & Benefits Expenses	\$1,193,067
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Services & Supplies

Audit Expense	\$29,000
Capital Equipment Expense	\$10,000
Commissioner/Advisory Expense	\$1,400
Dues & Subscriptions Expense	\$72,187
Equipment Rental/Maintenance Expense	\$70,858
General & Administrative Expense	\$40,000
Insurance Expense	\$209,806
Local Travel Expense - Local Mileage	\$3,900
Materials & Supplies Expense	\$6,700
Overhead Expense	\$175,000
Professional Services Expense	\$78,980
Program Development/Strategic Planning Expense	\$10,000
Staff Training & Conference Expense	\$21,000
Telephone Expense	\$19,172

Total Services & Supplies Expenses	\$748,003
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Total Operating Expenses	\$1,941,071
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Budget Summary

Total First 5 Fresno County Budget	\$12,967,534
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REVENUE

TOTAL **\$9,467,534**

Proposition 10 Revenue **\$6,240,728**

The State collects the state tobacco tax revenue and distributes each proportionate share to the 58 California counties based on birth-rate, in accordance with the Children and Families Act of 1998. This also includes Back-fill from Proposition 56, the California Electronic Cigarette Excise Tax and any other-related revenue received.

External Revenue **\$2,663,220**

First 5 California IMPACT **\$2,663,220**

These funds allow First 5 Fresno County (F5FC) to serve as the Lead Fiscal Agency and the Regional Hub Lead for the IMPACT Legacy project and partner with other counties in the Central Valley Region to provide ongoing coordination and focused 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.

Other Revenue **\$100,221**

This includes rents collected from Lighthouse for Children (LFC) tenants (approximately \$10,700/month) used to offset operating costs, minimal revenue from use of conference space by external partners at the LFC facility, and other outside revenue not captured above.

Interest Revenue - County Treasury **\$205,375**

Interest collected from the Proposition 10 funds held on deposit in the County of Fresno's Treasury Pool

Investment Earnings **\$257,990**

Anticipated unrealized, net investment income (interest, dividends, gains, and losses) from F5FC investments managed by the Commission's Investment firm for future program allocation.



COST ANALYSIS

BUDGET LINE ITEM DETAIL

This portion of the budget, the Cost Analysis, provides the details behind the numbers. The line items are itemized for easy reading.

STRATEGIC PLAN INVESTMENT AREAS			
Strategic Plan Investments			2025-2026 Approved Budget
Maternal, Child and Family Health			
Patient-Centered Prenatal Care			
Resources are allocated for the group prenatal care project, Glow!, which is harnessing the project's pilot phase (2017-2020) and the recently concluded EMBRACE Study. The Study was a four-year, \$5.6 million grant awarded to University of California, San Francisco's Preterm Birth Initiative-California (UCSF-PTBi) from the Patient-Centered Outcomes Research Institute (PCORI). The grant allowed UCSF-PTBi to research two enhanced prenatal care models (group prenatal care named Glow! and comprehensive prenatal services program (CPSP)) in the Central Valley. The pilot was initiated after the publishing of the Commission-funded African American Infant Mortality Needs Assessment. There, group prenatal care was a recommendation to reduce stress and disrespectful care which cause high rates of preterm births and infant mortality. At the winddown of the EMBRACE Study and the anticipation of the published outcomes, the Commission is in the process of maintaining and developing partnerships with clinics and pregnancy care settings to continue to implement group prenatal care in the Central Valley as we band together with our partners to advocate for policy change to center the patient in prenatal care. Glow! includes partnerships with Community-Based Organizations to act as Glow! program facilitators (known as the Glow! Contracted Network) who work with physicians to administer the program. This portion of the budget is to fund the Network with proper trainings, Staff coordination, and program expansion efforts as outlined below.			
Glow! Facilitation Expense	Glow! Contracted Network Contracts	\$170,000	
Glow! Coordination Expense	Group Prenatal Care - First 5 Fresno Staff Liason (1 FTE F5FC)	\$124,934	
	Programmatic Materials (Curriculum Materials, Site Licenses, etc.)	\$55,467	
	Trainings: CenteringPregnancy Curriculum, Respectful Care Trainings, Materials	\$11,400	
	Total	\$361,800	
Patient-Centered Prenatal Care			\$361,800
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. Within the 2020-2025 Strategic Plan, it is the Commission aspires to dedicate approximately 20-25% of its total program investments to infant mortality prevention in the African American community. Some innovative projects include but are not limited to infusing the Glow! Group Prenatal Care curriculum with culturally appropriate content, organizational capacity building to support those serving Fresno's African American 0-5 population, and direct investment into trusted community organizations like Cultural Brokers, Inc. to implement safe-sleep education and supports focused on the African American community as well as the continued development of the Black Child Legacy Campaign- a community-driven movement working to reduce deaths of African American children. There is potential within this portion of the budget to support innovative pilot efforts and community-driven grant making to reduce African American infant mortality and preterm birth. This portion of the budget also includes 0.3 FTE of F5FC staff.			
African American Infant Mortality Prevention			\$821,501

Strategic Plan Investments Cont'd

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Thriving Families

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, contracts with local Community-Based Organizations and grassroots entities, the Commission remains committed to funding an effective, and culturally responsive network of direct services to fill gaps in the early childhood system of care. In May 2023, the Commission awarded 20 organizations* contracts which were the results of the Thriving Families Direct Service procurement. The funds for those contracts were committed in prior budgets in order to secure multi-year funding for these partners, a best practice in grant making. Further dollars are set aside in this budget for this area, for assigning as the new strategic plan is finalized.

This portion of the budget also includes dollars set aside for other expenses such as funded partner training costs, collaborative meeting expenses and translation services, community storytelling from families- what we call Community Scientists, and funds to purchase Ages & Stages Questionnaires (ASQ) kits for funded partners and potential ASQ trainings. This area is also where development of programs, that align with the Commission's Strategic Plan, would originate.

Thriving Families Service Programs \$844,900

Lighthouse for Children Community Learning Center

The Lighthouse for Children Community Learning Center (CLC) is the space for a network of community partners working together to provide classes and workshops that encourage and foster healthy relationships between young children and their caregivers all while increasing early literacy, language, and school readiness. Along with family services, the CLC supports professionals working with young children. Staff is currently facilitating a Family-Centered Design program to assess and further refine the use of the space including the services provided by local agencies to families with young children. This section of the budget contains the 0.3 FTE for a First 5 Fresno staff who are the liaison for the CLC and the budget includes the overhead and operating costs (phones, internet, utilities, program supplies, etc.) of the CLC space and the other partner space at the Lighthouse for Children.

Staff Benefits, Payroll Taxes, Leave Accrual - F5FC
Overhead & Operating Expense

\$13,799

\$395,146

Total \$431,742

Community Learning Center \$431,742

Early Learning

QRIS - Child Care Workforce Quality Training & Technical Assistance

The Commission's investments like the Quality Rating and Improvement System (QRIS) leverages dollars received from First 5 California's IMPACT project to increase technical assistance and training opportunities for early childhood providers throughout the county. This portion of the budget sets aside funds for a contract extension, to not have a gap in services, as the First 5 California current investment begins to sunset. This portion of the budget also includes the overhead expense (\$235k) for the LFC Child Development Center, a high-quality demonstration childcare site that stands as a model for center-based childcare. The Office of the Fresno County Superintendent of Schools Early Care and Education Department operates the space that the Commission provides. This section also includes \$1,000,000 in development dollars for the Commission to explore how to begin thinking of ways to change the complex childcare system.

QRIS - Local High Quality Training & Technical Assistance \$1,265,000

Strategic Plan Investments Cont'd 2

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Systems-Building

Help Me Grow Fresno County & Central Valley

Help Me Grow is a nationally utilized model of doing collaborative work for young children that promotes collaboration across sectors to build a more efficient and effective system for young children and their families. Locally, it is called Help Me Grow Fresno County (HMGFC). Acting as convener and connector, the Commission brings the community and key leaders together in support of changing the way our systems work for better outcomes for our children. A successful approach to addressing the key challenges Fresno County families are facing requires systemic change.

The amount allocated is for the future of this investment in the early childhood system of care work. In the Central Valley Region, First 5s are in contract with Valley Children's Healthcare to make a regional web of connections for the local Help Me Grow Models. With this exciting new partnership, we are working toward creating a more seamless system to connect young-child-facing services and those providing services. As system change work continues to be the work that the Commission is leading, staff continue to have conversations about collaboration to work together to make systems work for our Fresno families.

Help Me Grow Fresno County \$250,000

Innovation & Learning Partnerships

Lasting improvements to the health and development of the county's youngest residents are possible when community organizations, business, policy makers, families and the Commission 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 early childhood development.

Innovation & Learning Partnerships \$90,000

Early Matters Fresno Policy, Administration & Leveraging \$125,000

Innovation & Learning Partnerships Total \$215,000

Commission Communications & Community Engagement

The Commission engages in communication and community relations efforts to connect with community leaders, stakeholders, businesses, elected officials, and the broader Fresno County audience. By engaging with Fresno County residents and leaders alike, the Commission has the opportunity to promote and enhance our message and advocacy of the importance of the first 5 years of life. To this end, the Commission will invest in the following:

Community Relations Expense & Sponsorships	\$30,000
Communications Materials	\$35,300
Communicating Families Stories	\$10,000
Website Maintenance and Domain Hosting	\$23,000
Community Engagement Efforts (Photos, Community Outreach Materials, etc.)	\$100,000

Total \$198,300 **Communications Total \$198,300**

Strategic Plan Investment Areas Total \$4,388,244

Total Evaluation Expense	4,388,244	x	0%	0
Total Program Expense	4,388,244	x	100%	4,388,244
Total Administration Expense	4,388,244	x	0%	0

Externally Funded Initiatives

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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 by the Commission.

First 5 CA IMPACT Legacy - Regional Fiscal Agent

The Commission serves as the Fiscal Lead Agency (Fiscal Lead) for the IMPACT Legacy Regional Hub grant from First 5 California. The Fiscal Lead receives the grant award funding from First 5 CA on behalf of the region and distributes the funds to counties via subcontracts. The Fiscal Lead is tasked with reviewing and recording expenditures made by the Hub and requesting reimbursement from First 5 CA on a quarterly basis. The Commission receives funding to cover employee costs related to the tasks noted above, approximately 0.20 FTE. This is a one-year grant.

First 5 CA - IMPACT Fiscal Agent Subtotal \$21,600

First 5 CA IMPACT Legacy - Regional Hub Program

IMPACT Legacy Regional Hub- Region 5 (called the Hub) serves as the training and technical assistance (T&TA) coordination lead for IMPACT Legacy grant from First 5 California. The Hub's goal is to strengthen the early learning and care system across the region by providing regional coordination, professional development, and high-quality trainings to child care providers across seven counties in the Central Valley. As the Regional Hub Lead agency, F5FC serves as the coordinator to fulfill reporting requirements and ensure First 5 CA's goals for the program are being met and administers the Hub partner organizations' reimbursements (\$2,157,424) and other costs for regional trainings (\$432,345). Additionally, the Commission receives funding (\$51,850) to cover employee costs related to the tasks noted, approximately 0.60 FTE. This is a one-year grant.

First 5 CA - IMPACT Regional Hub Subtotal \$2,641,620

Externally Funded Initiatives Total \$2,663,220

Total Evaluation Expense	2,663,220	x	0%	0
Total Program Expense	2,663,220	x	100%	2,663,220
Total Administration Expense	2,663,220	x	0%	0

Accountability and Evaluation					2025-2026 Approved Budget
Accountability Contract Management System					
Organizations that receive Commission funds report financial, programmatic, and evaluation data to ensure compliance with the agency's contractual obligations. The fiscal reporting structure of the Commission is modeled after the First 5 Financial Management Guide. The Commission is in contract with Bonterra (formerly known as Social Solutions, Inc.), for data management system & services, for use of their system Apricot 360. This system collects programmatic data and allows for fiscal reporting to ultimately be able to report to the state each year as per our requirements.					
Contract Management System					\$175,000
Evaluation Services					
The effectiveness of the Commission's investments is monitored regularly by staff along with a contracted evaluation firm. With evaluation being mandatory, 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 in line with the strategic plan. The Commission uses accountability and evaluation data to inform its decision-making; ensuring that funds are used as efficiently and effectively as possible.					
Evaluation Services					\$300,000
Accountability and Evaluation Total					\$475,000
Total Evaluation Expense	475,000	x	100%	475,000	
Total Program Expense	475,000	x	0%	0	
Total Administration Expense	475,000	x	0%	0	

RESERVE

Operations Contingency Fund					2025-2026 Approved Budget
					\$1,500,000
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.					
Total Evaluation Expense	1,500,000	x	0%	0	
Total Program Expense	1,500,000	x	0%	0	
Total Administration Expense	1,500,000	x	100%	1,500,000	

Strategic Reserve Fund					2025-2026 Approved Budget
					\$2,000,000
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.					
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	

OPERATING EXPENSES

Salary Expense

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Original Justification:

\$771,495

Salaries for a total of 8.25 FTE operating positions for the administration of Commission business. Salary expense for 2.85 additional program staff FTE (shown below in grey) are accounted for in the Strategic Plan Investments portion of the budget for a total of 11 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 potential salary increases are budgeted, recommended by supervisors, and are based on First 5 Fresno County's Employee Compensation Policy. 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>Operating FTE</u>	<u>Program FTE</u>	<u>Position</u>	<u>Operating Budget</u>	<u>Program Budget</u>
1.0	0	Executive Director	\$141,62	\$0
0.75	0.3	Director	\$75,086	\$25,029
0.9	0.1	Director	\$86,285	\$9,587
1.0	0.0	Manager - Vacant	\$80,340	\$0
0.8	0.2	Manager	\$61,029	\$15,257
0.0	1.0	Manager	\$0	\$75,725
0.4	0.6	Manager	\$28,698	\$43,047
1.0	0.0	Manager	\$71,745	\$0
0.9	0.1	Manager	\$64,570	\$7,174
0.7	0.3	Manager	\$49,642	\$21,275
0.8	0.2	Manager	\$56,334	\$14,084
8.25	2.75		\$724,729	\$211,178 **
Salaries Total			\$724,729	
Compensated Absences & Salary Increase			\$56,141	
Total Operating			\$771,495	

Some approved positions in the Commission structure are not /may not be utilized currently and therefore not reflected in the current budget. This budget does not include two of those position levels (italicized). Future budget iterations and Commission needs may consider unused position levels based on evolving work of the Commission.

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

**Represents the total amount of salaries for program staff, funded by external revenue or program dollars only.

Total Evaluation Expense	771,495	x	3%	23,145
Total Program Expense	771,495	x	74%	570,907
Total Administration Expense	771,495	x	23%	177,444

Payroll Tax Expense					2025-2026 Approved Budget
Original Justification:					\$73,565
Federal Unemployment Tax Act (FUTA). Estimated 6% on first \$7,000 earned by each employee at 8.25 FTE. The remaining 2.75 FTE is accounted for in Externally Funded Programs and in Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE.					
A.	FTE	8.25	x	\$7,000	x 6% = \$3,465
B.	Medicare Employer Tax. The employer's share is set by the federal government at 1.45% of each gross salary.				
	\$771,495	x	1.45%	=	\$11,187
C.	Social Security Employer Tax. The employer's share is set by the federal government at 6.2% of each gross salary.				
	\$771,495	x	6.2%	=	\$47,833
D.	CA State Unemployment Insurance - Estimated 6.2% on first \$7,000 earned by each employee at 8.25 FTE. The remaining 2.75 FTE is accounted for in Externally Funded Programs and Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE. (Rates subject to change)				
	FTE	8.25	x	\$7,000	x 6.2% = \$3,581
					Other Taxes/ Unexpected Expense \$7,500
					Total \$73,565
Total Evaluation Expense		73,565	x	3%	2,207
Total Program Expense		73,565	x	74%	54,438
Total Administration Expense		73,565	x	23%	16,920

Retirement Expense					2025-2026 Approved Budget
Original Justification:					\$67,429
The cost of retirement benefits for full-time, permanent employees is calculated at 8.74% of each gross salary. With cost fluctuations within this line item from the vacant staff position at the start of the fiscal year, this amount also reflects the Years of Service Benefit for staff members who are with the Commission for 10, 15, 20+ years.					
	\$771,495	x	8.74%	=	\$67,429
	<u>Salaries Amount</u>		<u>Percentage</u>		<u>Total Amount</u>
Total Evaluation Expense		67,429	x	3%	2,023
Total Program Expense		67,429	x	74%	49,897
Total Administration Expense		67,429	x	23%	15,509

Employee Benefits Expense					2025-2026 Approved Budget
Original Justification:					\$276,492
The Commission's contracted insurance benefits broker recommended a conservative 15% increase to the projected actuals assuming no large plan changes are made. The calculation shows the cost breakdown and includes the deduction of the benefits expense for Strategic Plan Investments & Externally Funded program staff FTE. 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.					
	\$235,210	x	15%	+ \$6,000	= \$276,492
	<u>FY 2024-25 Projected Actuals</u>		<u>Rate Increase</u>	<u>Auto Allowance</u>	<u>Budget Amount</u>
Total Evaluation Expense		276,492	x	3%	8,295
Total Program Expense		276,492	x	74%	204,604
Total Administration Expense		276,492	x	23%	63,593

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Worker's Compensation Expense				
Original Justification:				\$4,086
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.				
	\$3,553	x	15%	= \$4,086
	<u>FY24-25 Premium</u>		<u>Est. Annual Rate Increase</u>	<u>Budgeted Amount</u>
Total Evaluation Expense	4,086	x	3%	123
Total Program Expense	4,086	x	74%	3,024
Total Administration Expense	4,086	x	23%	940
2025-2026 Approved Budget				
Audit Expense				
Original Justification:				\$29,000
Expenses for mandatory independent audit services for the Commission are projected to be \$24,500 for the fiscal year. The estimate is based on the proposal provided by the awarded auditing firm in their submission resulting from the Commission's Request for Quotations procurement in 2020 for auditing services. These services will go out to bid toward the end of the fiscal year.				
Total Evaluation Expense	29,000	x	0%	0
Total Program Expense	29,000	x	0%	0
Total Administration Expense	29,000	x	100%	29,000
2025-2026 Approved Budget				
Capital Equipment Expense				
Original Justification:				\$10,000
Currently, the Commission owns 12 staff workstations (computer, monitor, printer, keyboard, etc.). Staff recommends setting aside \$5,000 for possible replacement of two computers (estimated at \$2,500 per computer with taxes included) that are reaching their useful life which were not replaced in the prior fiscal year, an additional \$5,000 for unforeseen replacement or repairs of other equipment and/or furniture.				
Total Evaluation Expense	10,000	x	3%	300
Total Program Expense	10,000	x	74%	7,400
Total Administration Expense	10,000	x	23%	2,300
2025-2026 Approved Budget				
Commissioner/Advisory Expense				
Original Justification:				\$1,400
This line item is budgeted for a maximum of seven Commissioners for potential meeting-related equipment or expenses, trainings/workshops, etc., associated with the agency's business. Examples include but are not limited to the F5 State Annual Conference attendance, F5 Advocacy Day, mileage reimbursement, etc. The estimated annual amount is budgeted at \$200 per Commissioner, maximum seven.				
	7	x	\$200	= \$1,400
	<u>Commissioners</u>		<u>Average Cost</u>	<u>Annual Amount</u>
Total Evaluation Expense	1,400	x	0%	0
Total Program Expense	1,400	x	0%	0
Total Administration Expense	1,400	x	100%	1,400

Dues and Subscriptions Expense					2025-2026 Approved Budget
Original Justification:					\$72,187
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 for the cost of miscellaneous subscriptions, publications, and dues (i.e. Adobe Acrobat Pro, Microsoft 365 Suite, Amazon, Canva, Fresno Bee, Zoom Video Conferencing, etc.).					
		FY25-26 F5 Assoc. Dues		\$47,324	
		Technology- Related Subscription Fees		\$19,600	
		Miscellaneous Subscriptions		\$5,263	
		Total		\$72,187	
Total Evaluation Expense		72,187	x	3%	2,166
Total Program Expense		72,187	x	74%	53,418
Total Administration Expense		72,187	x	23%	16,603

Equipment Rental/Maintenance Expense					2025-2026 Approved Budget
Original Justification:					\$70,858
Equipment Maintenance: The Commission's equipment maintenance for their copier/scanner. The estimated cost breakdown is:					
<u>Monthly</u>				<u>Annual Total</u>	
\$469	x	12	=	\$5,628	Copier/Scanner Maintenance increased rate
					Equipment Maintenance Sub-total
					\$5,628
Computer & Information Technology Maintenance: The Commission contracts out Information Technology (IT) support for workstation/desktop management, server management, anti-virus software, support for Adobe products and supports and deploys hosted email and storage via Office365.					
<u>Monthly</u>				<u>Annual Total</u>	
\$2,075	x	12	=	\$24,900	IT Support
\$115	x	12	=	\$1,380	Hosted Email & Storage
					Computer Maintenance Sub-total
					\$26,280
Software Maintenance: Monthly and annual estimated costs for each software type as quoted by the Commission's IT contractor and 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 \$14,750. Additionally, the renewal of the contract with the accounting system provider, Blackbaud, is approaching and that anticipated amount is included. Lastly, staff recommends allocating budget for unforeseen costs associated with this line.					
					Accounting System Maintenance
					Accounting System Contract Renewal
					Software Sub-total
					Unforeseen Expense
					Equipment Rental/ Maintenance Expense Total
					\$70,858
Total Evaluation Expense		70,858	x	3%	2,126
Total Program Expense		70,858	x	74%	52,435
Total Administration Expense		70,858	x	23%	16,297

General and Administrative Expense					2025-2026 Approved Budget
Original Justification:					\$40,000
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 \$1,000 per month. This expense line item is based on prior year expenses.					
Total Evaluation Expense	40,000	x	0%		0
Total Program Expense	40,000	x	0%		0
Total Administration Expense	40,000	x	100%		40,000

Insurance Expense					2025-2026 Approved Budget
Original Justification:					\$209,806
The Commission is required to carry liability insurance types described below. Insurance costs typically increase year-over-year; therefore, staff is recommending the following based on actuals from the prior year and on the maximum estimated increases provided by brokers.					
	<u>FY2024-25 Rate</u>	<u>Increase</u>	<u>Budget Amount</u>		
Special Property Insurance Policy	\$ 168,292	12%	\$ 188,487		
Special Liability Insurance Policy	\$ 9,482	5%	\$ 9,956		
Cyber Crime Insurance	\$ 3,450	12%	\$ 3,864		
Contingency	\$ -		\$ 7,500		
Total	\$ 181,223		\$ 209,806		
Total Evaluation Expense	209,806	x	3%		6,294
Total Program Expense	209,806	x	74%		155,257
Total Administration Expense	209,806	x	23%		48,255

Local Travel Expense - Local Mileage					2025-2026 Approved Budget
Original Justification:					\$3,900
Annually, Commission Staff who are contract managers are required to administer Annual Contract Reviews to all funded Service Providers which may require traveling locally on behalf of the Commission 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. Currently, the GSA mileage rate is 0.70¢ per mile.					
Total Evaluation Expense	3,900	x	3%		117
Total Program Expense	3,900	x	74%		2,886
Total Administration Expense	3,900	x	23%		897

Materials and Supplies Expense					2025-2026 Approved Budget
Original Justification:					\$6,700
This line item includes costs associated with general office supplies, postage costs, in-house and outside printing, and other expenses required for operating the Commission's business. Cost break down includes \$100 per month x 12 months for a total of \$2,400 per year. Staff recommends setting aside an additional \$5,000 for any unexpected materials costs, such as mandatory document printing, signage, etc. as we anticipate the new Strategic Plan.					
Total Evaluation Expense	6,700	x	3%		201
Total Program Expense	6,700	x	74%		4,958
Total Administration Expense	6,700	x	23%		1,541

2025-2026 Approved Budget				
Overhead Expense				
Original Justification:				\$175,000
The Commission occupies 15% of the leasable space within the Lighthouse for Children facility and so is responsible to pay its proportionate share of the overhead costs. 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	175,000	x	3%	5,250
Total Program Expense	175,000	x	74%	129,500
Total Administration Expense	175,000	x	23%	40,250

2025-2026 Approved Budget				
Professional Services Expense				
Original Justification:				\$78,980
The Commission utilizes this line item to obtain specific, technical or unique functions performed by independent contractors or consultants whose occupations are not fulfilled by Commission staff. Examples include attorneys, human resources, payroll services, investment custodial services, realty consultants, and other specialized administrative supports. Budget amounts are based on past trends, average monthly rates and quotes multiplied by 12 months. Staff recommends including budget for other miscellaneous professional services to include services for consultants, translators (services when needed), human resources coaching, real estate consultation and other short-term consultants.				
	<u>Monthly</u>		<u>Add'l Services</u>	
Legal Services	\$1,810	x 12 =	\$21,720	+ \$7,000 = \$28,720
H.R. Services	\$675	x 12 =	\$8,100	+ \$12,000 = \$20,100
Investment Services	\$1,014	x 12 =	\$12,168	= \$12,168
Custodial Services	\$292	x 12 =	\$3,500	= \$3,500
Payroll Services	\$170	x 12 =	\$2,040	+ \$5,500 = \$7,540
Misc. Professional Services				\$6,952
Professional Services Total				\$78,980
Total Evaluation Expense	78,980	x	0%	0
Total Program Expense	78,980	x	0%	0
Total Administration Expense	78,980	x	100%	78,980

2025-2026 Approved Budget				
Program Development Expense/Strategic Planning Implementation				
Original Justification:				\$10,000
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. Various potential costs may arise such as designing the plan, materials for the presentation of the plan, translation services, other printing, etc.				
Total Evaluation Expense	10,000	x	0%	0
Total Program Expense	10,000	x	100%	10,000
Total Administration Expense	10,000	x	0%	0

Staff Training, Travel & Conference Expense					2025-2026 Approved Budget
Original Justification:					\$21,000
Estimated cost for Commission 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 \$500 which includes transportation, lodging, registration, per diem, etc. With the relaxation of pandemic protocols and travel restrictions, travel has increased.					
Total Evaluation Expense	21,000	x	3%	630	
Total Program Expense	21,000	x	74%	15,540	
Total Administration Expense	21,000	x	23%	4,830	

Telephone Expense					2025-2026 Approved Budget
Original Justification:					\$19,172
Telephone expenses include the Commission's phone landlines and data lines (internet) for accessibility are necessary for the operations of the agency. Staff recommends budgeting for unforeseen expenses as the new contract for the phone lines begins in FY 2025-2026.					
	<u>Monthly Amount</u>	<u>Months</u>	<u>Annual Amount</u>		
Landlines & Data lines	\$1,056	x	12	\$12,672	
Unforeseen Related Expenses				\$6,500	
			Telephone Expense Total	\$19,172	
Total Evaluation Expense	19,172	x	3%	575	
Total Program Expense	19,172	x	74%	14,187	
Total Administration Expense	19,172	x	23%	4,410	