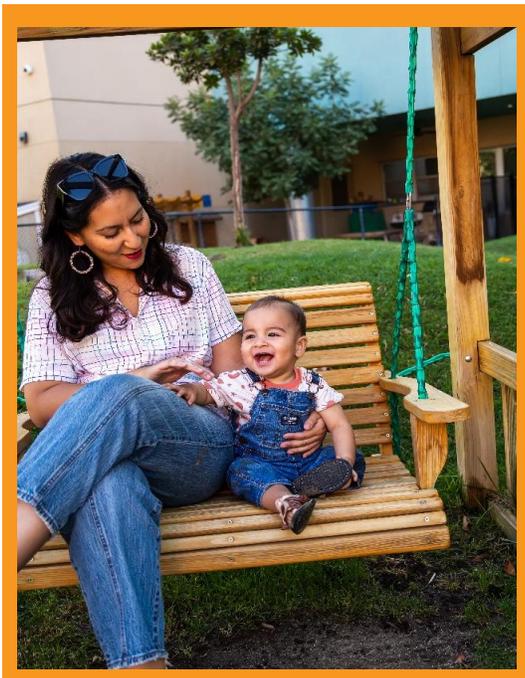




2023-2024 APPROVED BUDGET



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FY 2023-2024 BUDGET EXECUTIVE SUMMARY

BACKGROUND

At First 5 Fresno County (F5FC) we are committed to honoring and supporting families throughout our county. 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.

Legislation Impact on Proposition 10 – We advocate for, and expect, a healthy California and the complicated connection between tobacco consumption and our main form of revenue exists. Over time, Proposition 10 revenue has declined as legislation has been enacted to deter people from smoking. This has included additional taxes on tobacco products and electronic cigarettes which raise the costs of products for consumers, the increase to the legal smoking age in California to 21 years old, and, most recently, a ban on the sales of flavored tobacco.

In November 2022, California voters made the ban on flavored tobacco (Prop 31) official, causing the sale of any tobacco product containing flavor illegal in the state. With the passage of Prop 31, First 5s throughout the state have seen a decrease in funding and continue to watch what the reduction in sales of tobacco products will look like on Proposition 10 revenue. At the publishing of this budget, the effect has been an 11% decline compared to the prior fiscal year, year to date. Estimates from the state anticipate an eight percent decrease. First 5 Fresno County has chosen to account for a 15% decrease in FY 2023-24 as there is not enough data to be sure of the effects of Proposition 31.

FY 2023-2024 BUDGET

The Commission recognizes that the needs of Fresno County's 78,000 children under age five surpass existing private and public funding required to support them. First 5 Fresno County has and continues to secure other revenue sources as we prioritize leveraging dollars and efforts for the important work for families' strong start. In order to adjust to our fiscal reality, we remain committed to being efficient, strategic, and effective in carrying out our mission.

The development of the FY 2023-2024 Budget focused on honoring our commitment to the 2020 – 2025 Strategic Plan which was drawn up by our time with the community where we learned about the key challenges facing families with young children. Since then, our efforts have been focused on addressing the needs we heard.

As our community and our Community-Based Organizations are still feeling the effects of the economic wake the COVID-19 pandemic brought on, this budget demonstrates our continued focus on supporting the early childhood system of care in Fresno County in innovative ways to support young children and their families 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.

The budget document details the strategies for our investment and complements the 2020 - 2025 Strategic Plan. For details on the agency's vision, mission and more, refer to the full Plan on our website www.first5fresno.org.

REVENUES

REVENUE BUDGET \$8,199,396

Proposition 10 Revenue \$7,068,509

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.

External Revenue \$840,628

First 5 CA IMPACT Revenue \$613,164

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 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 CA Refugee Family Support Grant \$93,622

These funds were awarded by the First 5 California for First 5 Fresno County to be the fiscal lead agency for the new created Refugee Family Support project. First 5 Fresno County (F5FC) will subcontract with refugee family serving agencies and community partners to support refugee children and their families transition to life within seven Central California counties.

County DPH Babies First - Healthy Start Revenue \$117,000

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.

Glow! - First 5 Merced County Expansion Grant \$12,275

To ensure a successful expansion of Glow!, the group prenatal care program, into surrounding counties, our staff will provide coaching on program coordination, program facilitation and technical assistance to other Central Valley First 5 Commissions.

Glow! - First 5 Kern County Expansion Grant \$4,567

To ensure a successful expansion of Glow!, the group prenatal care program, into surrounding counties, our staff will provide coaching on program coordination, program facilitation and technical assistance to other Central Valley First 5 Commissions.

Other Revenue \$131,700

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 at the building by external partners at the LFC facility, and other outside revenue not captured above.

Interest Revenue - County Treasury \$133,559

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

Investment Earnings \$25,000

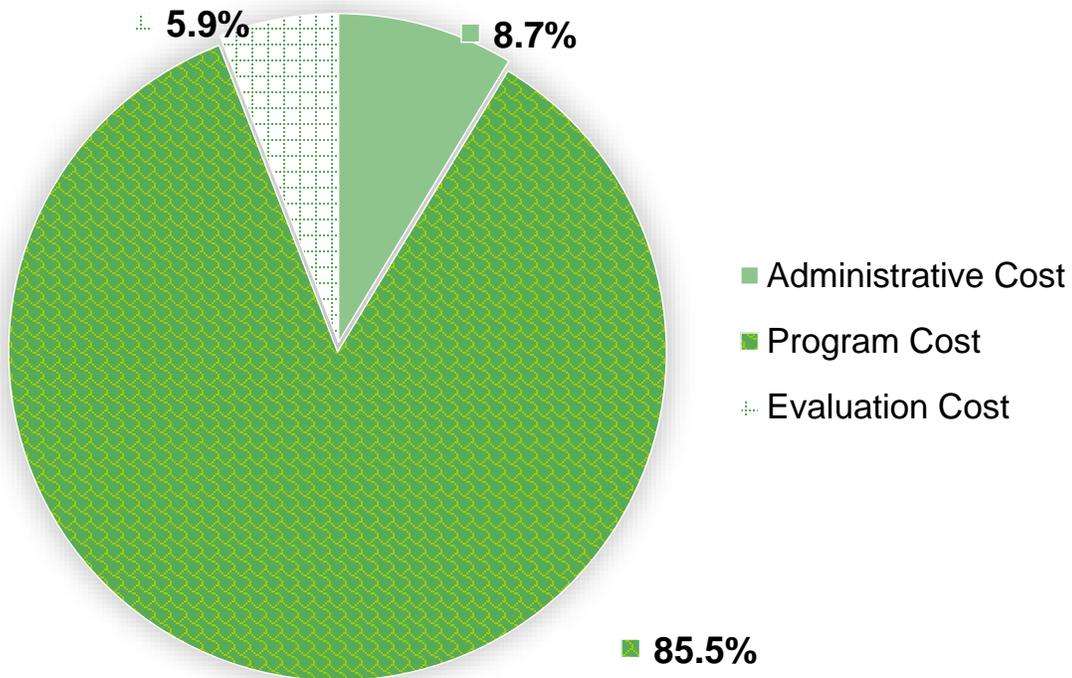
Anticipated unrealized, net investment income (interest, dividends, gains, and losses) from F5FC investments managed by the Commission's Investment firm for future program allocation.

FIRST 5 FRESNO COUNTY

FY 2023-2024 BUDGET ACTIVITY SUMMARY

Based on its strategic plan, First 5 Fresno County invests in three areas: Families, Communities, and 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	8.7%	\$710,811
Program Cost	85.5%	\$7,007,719
Evaluation Cost	5.9%	\$480,867
	100%	\$8,199,397

FIRST 5 FRESNO COUNTY 2023-2024 APPROVED BUDGET SUMMARY

**2023-2024
Approved Budget**

Revenue

Proposition 10 Revenue	\$7,068,509
External Revenue	
First 5 CA IMPACT	\$613,164
First 5 CA Refugee Family Support Grant	\$93,622
County DPH - Babies First Healthy Start Glow! Revenue	\$117,000
Glow! - First 5 Merced County Expansion Grant	\$12,275
Glow! - First 5 Kern County Expansion Grant	\$4,567
Other Revenue	\$131,700
Interest Revenue - County Treasury	\$133,559
Investment Earnings (Unrealized)	\$25,000
Total Revenue	\$8,199,396

Operating Expenses

Salaries & Benefits

Salary Expense	\$734,650
Payroll Tax Expense	\$70,589
Retirement Expense	\$64,208
Employee Benefits Expense	\$264,510
Worker's Compensation Expense	\$6,208

Total Salaries & Benefits Expenses **\$1,140,165**

Services & Supplies

Audit Expense	\$23,920
Capital Equipment Expense	\$20,500
Commissioner/Advisory Expense	\$3,200
Dues & Subscriptions Expense	\$34,338
Equipment Rental/Maintenance Expense	\$48,070
General & Administrative Expense	\$19,470
Insurance Expense	\$151,945
Local Travel Expense - Local Mileage	\$3,500
Materials & Supplies Expense	\$8,600
Overhead Expense	\$92,000
Professional Services Expense	\$93,184
Program Development/Strategic Planning Expense	\$5,000
Staff Training & Conference Expense	\$20,000
Telephone Expense	\$24,224

Total Services & Supplies Expenses **\$547,951**

Total Operating Expenses **\$1,688,116**

FIRST 5 FRESNO COUNTY 2023-2024 APPROVED BUDGET SUMMARY

**2023-2024
Approved Budget**

Strategic Plan Investment Areas

Strategic Plan Investments

Help Me Grow Fresno County	\$350,000
Thriving Families Service Programs	\$815,000
Community Learning Center	\$360,510
Patient-Centered Prenatal Care	\$182,665
African American Infant Mortality Prevention	\$1,044,130
QRIS - Local High Quality Training & Technical Assistance	\$1,997,847
Innovation & Learning Partnerships and Communications	\$470,500
Strategic Plan Investments Total	\$5,220,652

Accountability and Evaluation

Accountability Contract Management System	\$150,000
Evaluation Services	\$300,000
Accountability and Evaluation Total	\$450,000

Externally Funded Programs

First 5 CA IMPACT Grant	\$613,164
First 5 CA - Refugee Family Support Grant	\$93,622
County DPH - Glow! Enhancement Grant	\$117,000
Glow! - First 5 Merced County Expansion Grant	\$12,275
Glow! - First 5 Kern County Expansion Grant	\$4,567
Total Externally Funded Programs	\$840,628

Total Strategic Plan Investment Areas	\$6,511,280
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Budget Total

Total First 5 Fresno County Budget	\$8,199,397
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Reserve

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

COST ANALYSIS

BUDGET LINE ITEM DETAIL

OPERATING EXPENSES

Salary Expense **2023-2024 Approved Budget**

Original Justification: \$734,650

Salaries for a total of 8.3 FTE operating positions for the administration of Commission business. Salary expense for 2.7 additional program staff FTE (shown below in grey) are presented under the Strategic Plan Investments (0.7 FTE) and the Externally Funded Programs (2 FTE) 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 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>Operating FTE</u>	<u>Program FTE</u>	<u>Position</u>	<u>Operating Budget</u>	<u>Program Budget</u>
1		Executive Director	\$137,500	\$0
0.9	0.1	Director	\$84,310	\$9,368
0.85	0.15	Director	\$75,327	\$13,293
0.75	0.25	Manager	\$57,005	\$19,002
0.6	0.4	Manager	\$42,532	\$28,355
0.9	0.1	Manager	\$59,889	\$6,654
0.4	0.6	Manager	\$26,617	\$39,926
0.0	1	Manager	\$0	\$70,349
1		Manager	\$59,889	\$6,654
1.0	0	Manager	\$65,750	\$0
1		Manager/ Specialist - Vacant	\$65,750	\$0
<u>8.3</u>	<u>2.6</u>		<u>\$674,570</u>	<u>\$193,601 **</u>
		Salaries Total	\$674,570	
		Compensated Absences & Salary Increase	\$60,080	
		Total Operating	\$734,650	

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 need within the Commission's evolving work. This budget does not include two of those position levels (italicized). Future budget iterations and Commission needs may consider unused position levels.

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

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

Total Evaluation Expense	734,650	x	2%	14,693
Total Program Expense	734,650	x	61%	448,136
Total Administration Expense	734,650	x	37%	271,820

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Payroll Tax Expense					2023-2024 Approved Budget				
Original Justification:					\$70,589				
Federal Unemployment Tax Act (FUTA). Estimated 6% on first \$7,000 earned by each employee at 8.3 FTE. The remaining 2.7 FTE is accounted for in Externally Funded Programs and in									
A. Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE.									
FTE	8.3	x	\$7,000	x	6%	=	\$3,486		
B. Medicare Employer Tax. The employer's share is set by the federal government at 1.45% of each gross salary.									
	\$734,650	x	1.45%		=		\$10,652		
C. Social Security Employer Tax. The employer's share is set by the federal government at 6.2% of each gross salary.									
	\$734,650	x	6.2%		=		\$45,548		
D. CA State Unemployment Insurance - Estimated 6.2% on first \$7,000 earned by each employee at 8.3 FTE. The remaining 2.7 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	8.3	x	\$7,000	x	6.2%	=	\$3,602		
Other Taxes/ Unexpected Expense							\$7,300		
Total							\$70,589		
Total Evaluation Expense			70,589			x		2%	1,412
Total Program Expense			70,589			x		61%	43,059
Total Administration Expense			70,589			x		37%	26,118

Retirement Expense					2023-2024 Approved Budget				
Original Justification:					\$64,208				
The cost of retirement benefits for full-time, permanent employees is calculated at 8.74% of each gross salary.									
	\$734,650	x	8.74%		=		\$64,208		
	<u>Salaries Amount</u>		<u>Percentage</u>				<u>Total Amount</u>		
Total Evaluation Expense			64,208			x		2%	1,284
Total Program Expense			64,208			x		61%	39,167
Total Administration Expense			64,208			x		37%	23,757

Employee Benefits Expense					2023-2024 Approved Budget				
Original Justification:					\$264,510				
The Commission's contracted insurance benefits broker recommended a conservative 10% 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 Externally Funded program 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.									
	\$236,100	x	10%	+	\$4,800	=	\$264,510		
	<u>FY 2022-23 Projected Actuals</u>		<u>Rate Increase</u>		<u>Auto Allowance</u>		<u>Budget Amount</u>		
Total Evaluation Expense			264,510			x		2%	5,290
Total Program Expense			264,510			x		61%	161,351
Total Administration Expense			264,510			x		37%	97,869

COST ANALYSIS

BUDGET LINE ITEM DETAIL

					2023-2024 Approved Budget
Worker's Compensation Expense					\$6,208
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.					
	\$5,644	x	10%	=	\$6,208
	<u>FY22-23 Premium</u>		<u>Est. Annual Rate Increase</u>		<u>Budgeted Amount</u>
Total Evaluation Expense	6,208		x	2%	124
Total Program Expense	6,208		x	61%	3,787
Total Administration Expense	6,208		x	37%	2,297
Audit Expense					\$23,920
Original Justification:					
Expenses for mandatory independent audit services for the Commission are projected to be \$23,920 for the fiscal year. 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.					
Total Evaluation Expense	23,920		x	0%	0
Total Program Expense	23,920		x	0%	0
Total Administration Expense	23,920		x	100%	23,920
Capital Equipment Expense					\$20,500
Original Justification:					
Currently, the Commission owns 13 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) that are reaching their useful life, \$5,000 to replace an aging server and an additional \$3,500 for unforeseen replacement or repairs of other equipment and/or furniture.					
Total Evaluation Expense	20,500		x	2%	410
Total Program Expense	20,500		x	61%	12,505
Total Administration Expense	20,500		x	37%	7,585
Commissioner/Advisory Expense					\$3,200
Original Justification:					
This line item is budgeted for a maximum of seven Commissioners for potential meeting-related equipment or expenses, trainings/workshops, meeting-related, etc., associated with the agency's business. 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.					
	\$1,100	+	7	x	\$300
	<u>Misc. Expense</u>		<u>Commissioners</u>		<u>Average Cost</u>
				=	\$3,200
					<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

				2023-2024 Approved Budget
Dues and Subscriptions Expense				\$34,338
Original Justification:				
The cost associated with dues and subscriptions for the twelve-month period comprises required dues to the First 5 Association and the First 5 Association Policy Fund (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.).				
			FY 22-23 F5 Assoc. Dues	\$26,671
			Potential F5 Assoc. Dues Increase (10%)	\$2,667
			Miscellaneous Subscriptions	\$5,000
			Total	\$34,338
Total Evaluation Expense	34,338	x	2%	687
Total Program Expense	34,338	x	61%	20,946
Total Administration Expense	34,338	x	37%	12,705
Equipment Rental/Maintenance Expense				\$48,070
Original Justification:				
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, anti-virus software, support for Adobe products and supports and deploys hosted email and storage via Office 365.				
	<u>Monthly</u>		<u>Annual Total</u>	
	\$1,825	x	12	=
			\$21,900	
	\$100	x	12	=
			\$1,200	
			IT Support	\$21,900
			Hosted Email & Storage	\$1,200
			Adobe	\$360
			Computer Maintenance Sub-total	\$23,460
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 \$14,750. Lastly, staff recommends allocating \$5,000 for unforeseen costs associated with this line.				
			Accounting System Maintenance	\$14,750
			Software Sub-total	\$14,750
			Unforeseen Expense	\$5,000
			Equipment Rental/ Maintenance Expense Total	\$48,070
Total Evaluation Expense	48,070	x	2%	961
Total Program Expense	48,070	x	61%	29,323
Total Administration Expense	48,070	x	37%	17,786

COST ANALYSIS
BUDGET LINE ITEM DETAIL

					2023-2024 Approved Budget
General and Administrative Expense					
Original Justification:					\$19,470
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.					
				<u>FY 2023-24 Amount</u>	
	FY 22-23 Projected Actuals	\$17,700	+	10%	= \$19,470
Total Evaluation Expense		19,470		x	0% 0
Total Program Expense		19,470		x	0% 0
Total Administration Expense		19,470		x	100% 19,470
Insurance Expense					2023-2024 Approved Budget
Original Justification:					\$151,945
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.					
		Special Property Insurance Policy	\$	140,099	
		Special Liability Insurance Policy	\$	8,926	
		Cyber Crime Insurance	\$	2,920	
		Total	\$	151,945	
Total Evaluation Expense		151,945		x	2% 3,039
Total Program Expense		151,945		x	61% 92,686
Total Administration Expense		151,945		x	37% 56,220
Local Travel Expense - Local Mileage					2023-2024 Approved Budget
Original Justification:					\$3,500
Annually, Commission Staff or 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 IRS mileage rate is 65.5¢ per mile.					
Total Evaluation Expense		3,500		x	2% 70
Total Program Expense		3,500		x	61% 2,135
Total Administration Expense		3,500		x	37% 1,295

COST ANALYSIS

BUDGET LINE ITEM DETAIL

					2023-2024 Approved Budget
Materials and Supplies Expense					\$8,600
Original Justification:					
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 \$300 per month x 12 months for a total of \$3,600 per year. Staff recommends setting aside an additional \$5,000 for any unexpected materials costs, such as mandatory document printing, signage, etc.					
Total Evaluation Expense	8,600	x	2%		172
Total Program Expense	8,600	x	61%		5,246
Total Administration Expense	8,600	x	37%		3,182
					2023-2024 Approved Budget
Overhead Expense					\$92,000
Original Justification:					
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	92,000	x	2%		1,840
Total Program Expense	92,000	x	61%		56,120
Total Administration Expense	92,000	x	37%		34,040
					2023-2024 Approved Budget
Professional Services Expense					\$93,184
Original 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 Commission 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 consultants, 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>			
\$2,500	x 12 =	\$30,000	+ \$15,000 =	\$41,000	Legal Services \$41,000
\$400	x 12 =	\$4,800	+ \$5,000 =	\$9,800	H.R. Services \$9,800
\$990	x 12 =	\$11,880		\$11,880	Investment Services \$11,880
\$292	x 12 =	\$3,500		\$3,500	Custodial Services \$3,500
\$167	x 12 =	\$2,004	+ \$5,000 =	\$7,004	Payroll Services \$7,004
					Misc. Professional Services \$20,000
					Professional Services Total \$93,184
Total Evaluation Expense	93,184	x	0%		0
Total Program Expense	93,184	x	0%		0
Total Administration Expense	93,184	x	100%		93,184

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Program Development Expense/Strategic Planning Implementation					2023-2024 Approved Budget
Original 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					2023-2024 Approved Budget
Original Justification:					\$20,000
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 \$200 which includes transportation, lodging, registration, per diem, etc. With the relaxation of pandemic protocols and travel restrictions, travel has increased.					
Total Evaluation Expense	20,000	x	2%	400	
Total Program Expense	20,000	x	61%	12,200	
Total Administration Expense	20,000	x	37%	7,400	
Telephone Expense					2023-2024 Approved Budget
Original Justification:					\$24,224
Telephone expenses include the Commission's phone landlines and data lines (internet) for accessibility all to aid in the operations of the agency. 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	\$1,852	x	12	=	\$22,224
Unforeseen Phone Expenses					\$2,000
			Telephone Expense Total		\$24,224
Total Evaluation Expense	24,224	x	2%	484	
Total Program Expense	24,224	x	61%	14,777	
Total Administration Expense	24,224	x	37%	8,963	

COST ANALYSIS
BUDGET LINE ITEM DETAIL

STRATEGIC PLAN INVESTMENT AREAS

	2023-2024 Approved Budget
Strategic Plan Investments	
Help Me Grow Fresno County	
<p>Help Me Grow Fresno County 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). This is the over-arching investment that binds all our work together and this investment area can also be referred to as the early childhood system of care. Acting as convener and connector, the Commission brings the community and stakeholders together in support of changing the way our systems work for better outcomes for our children. A successful approach to addressing the key challenges facing Fresno County families requires systemic change. The amount allocated is for the future of this investment to continue to build on the early childhood system of care work that is already taking place. Recent developments have included conversations regionally with surrounding First 5s to explore a regional approach to the Help Me Grow Model. With this exciting potential to create a more seamless system to connect young-child-facing services and those providing services, the Commission has set aside funds to invest in the future of this model beyond just a local iteration of the model.</p>	
Help Me Grow Fresno County	\$350,000
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, contracts with local Community-Based Organizations and grassroots entities, the Commission remains committed to funding a navigable, 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 RFP. The funds for those contracts were committed from the prior budget in order to secure multi-year funding for these partners, a best practice in grant making. <i>*The variance, in the Budget Summary, compared to the prior year is due to dollars being earmarked for three-year contract amounts for the 20 awarded organizations under this Strategic Plan Focus area.</i></p> <p>This portion of the budget also includes dollars set aside for things like funded partner training costs (\$7,500), collaborative meeting expenses (\$4,500) and translation services (\$5,000), a small amount to allow for community storytelling from families, what we call Community Scientists, (\$10,000), 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.</p>	
Thriving Families Service Programs	\$815,000

COST ANALYSIS

BUDGET LINE ITEM DETAIL

**2023-2024 Approved
Budget**

Strategic Plan Investments Cont'd

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 all while increasing early literacy, language, and school readiness skills. Along with family services, the CLC supports professionals working with young children. In June 2022, via a Request for Proposals, Fresno Economic Opportunities Commission became the CLC Operator. They are tasked with coordinating use of space and the local agencies who provide services to families with young children. This section of the budget contains the 0.3 FTE for a First 5 Fresno staff who is the liaison for the CLC Operator contract along with 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.

CLC Salaries - First 5 Fresno Staff Liason (0.3 FTE F5FC)	\$21,266
Staff Benefits, Payroll Taxes, Leave Accrual - F5FC	\$18,593
Overhead & Operating Expense	\$320,651
Community Learning Center	\$360,510

Patient-Centered Prenatal Care

Resources are allocated for the group prenatal care project which is leveraging 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's intent is to research an enhanced prenatal care model (group prenatal care named Glow!) compared to traditional prenatal care in the Central Valley. This project is called the EMBRACE Study. As one of three findings from the African American Infant Mortality Needs Assessment (2016), the Glow! group prenatal 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 current form, Glow! includes partnerships with three Community-Based Organizations (Reading & Beyond, West Fresno Family Resource Center, & Fresno EOC) to act as Glow! satellite sites (known as the Glow! Contracted Network) for the EMBRACE Study. The Commission sees this Study as a win for Fresno County and the region. The Study follows a sampling of pregnant people, half enrolled in Glow! group prenatal care and half enrolled in traditional care. The Commission has committed to contracts with the Contracted Network via prior budgets. These funds are to maintain the Network with its proper trainings, and expansion efforts as outlined below.

Glow! Facilitation Sub-Contracts	Glow! Contracted Network Contracts	\$100,000
	Glow! Future Expansion Post EMBRACE Study	\$50,000
Glow! Coordination Expense	Glow! Programmatic Materials (Curriculum Materials, Site Licenses, etc.)	\$20,000
	Trainings: CenteringPregnancy Curriculum, Equity Trainings, Materials	\$12,665
	Patient-Centered Prenatal Care	\$182,665

COST ANALYSIS

BUDGET LINE ITEM DETAIL

**2023-2024 Approved
Budget**

Strategic Plan Investments Cont'd 2

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's goal to dedicate approximately 25% of its total program investments to African American infant mortality prevention work. Some innovative projects include a valley-wide safe sleep media campaign, organizational capacity building to support those serving Fresno's African American 0-5 population, and the local 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 _____ **\$1,044,130**

QRIS - Local High 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 procurement unfolds. Staff will work with partners and evaluate how the Commission's funds (\$905k in this budget) can continue to complement First 5 California's investment in improving the quality of childcare in the county. This portion of the budget also includes the overhead expense (\$208k) 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.

Additionally, this section includes funds (\$150k) for the possibility of supporting organizations with LFC-like childcare scholarships, along with funds set aside (\$500,000) for the Commission to potentially explore supporting the childcare infrastructure in Fresno County. This could take shape possibly through convening partners to collaborate on policy, incentivizing more providers to provide care, supplementing high quality care costs for families, or possibly a joint local measure, etc.

QRIS - Local High Quality Training & Technical Assistance _____ **\$1,997,847**

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Accountability and Evaluation				2023-2024 Approved Budget
				\$450,000
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 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				\$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 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. The Commission is in contract with Harder+Company for evaluation services.				
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

Externally Funded Initiatives				2023-2024 Approved 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 received by the Commission.</i>				
IMPACT Legacy - Regional Fiscal Agent				
The Commission is also serving 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 will be tasked with reviewing and recording expenditures made by the Hub and requesting reimbursement from First 5 CA on a quarterly basis. The Commission will receive funding to cover employee costs related to the tasks noted above, approximately 0.5 FTE. This is a two-year grant, 2024-25, being the first year.				
First 5 CA - IMPACT Subtotal				\$48,000
IMPACT Legacy - Regional Hub Program				
IMPACT Legacy Regional Hub (called the Hub) serves as the training and technical assistance (T&TA) coordination leads 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 seven counties across the central valley. As the Regional Hub Lead agency, F5FC will serve as the coordinator to fulfill reporting requirements and ensure First 5 CA's goals for the program are being met. The Commission will receive funding to cover employee costs related to the tasks noted, approximately 0.6 FTE. This is a two-year grant, 2024-25, being the first year.				
First 5 CA - IMPACT Regional Hub Subtotal				\$565,164
Total IMPACT Funding:				\$613,164

COST ANALYSIS

BUDGET LINE ITEM DETAIL

				2023-2024 Approved Budget
Externally Funded Initiatives Cont'd				
First 5 California - Refugee Family Support Grant				
<p>First 5 Fresno County in partnership with seven Central California First 5 Commissions including First 5 Stanislaus, First 5 Merced, First 5 Madera, First 5 Kings, First 5 Tulare, First 5 Kern and First 5 San Luis Obispo counties aim to support refugee families as they transition to life in Central California. The workplan and budget for the First 5 CA grant are products of a series of community planning sessions and conversations with First 5 Commissions, refugee family serving agencies and community partners invested in serving young children and their families. The California Refugee Family Support aims to assist refugee children and their families with: System Navigation Support, Peer Connection/Social Support, Regional Refugee Family Support Collaboration and Basic Family Needs. The dollars include approximately 0.1 FTE for F5FC staff time through August 2023.</p>				
First 5 CA - Refugee Family Support Subtotal				\$93,622
County Department of Public Health - Babies First Healthy Start Grant				
<p>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 partially offset the Commission's investment in Glow! and its contracted network of Community-Based Organizations. The expenses outlined in this section include 0.8 staff FTE to coordinate the service delivery of the Glow! Contracted Network as it pertains to the EMBRACE Study along with other expenses necessary to carryout Glow!</p>				
DPH Healthy Start Grant Subtotal				\$117,000
Glow! - First 5 Merced County Expansion Grant				
<p>The Commission is excited for the expansion of Glow! Group Prenatal Care (Glow!) into surrounding Central Valley Counties. Glow! started solely in Fresno County as part of the EMBRACE study to determine which type of prenatal care, group or individual, was best to improve birthing outcomes for soon to be moms. Since the inception of the Glow! program, the Commission's staff have lead the coordination and implementation in Fresno County. To ensure a successful expansion of Glow!, our staff will provide program coordination coaching, program facilitation coaching and technical assistance to other Central Valley First 5s. The Commission will receive funding to cover employee costs related to the tasks noted above, approximately .05 FTE. This is a one-year agreement.</p>				
Glow! - Merced County Subtotal				\$12,275
Glow! - First 5 Kern County Expansion Grant				
<p>The Commission is excited for the expansion of Glow! Group Prenatal Care (Glow!) into surrounding Central Valley Counties. Glow! started solely in Fresno County as part of the EMBRACE study to determine which type of prenatal care, group or individual, was best to improve birthing outcomes for soon to be moms. Since the inception of the Glow! program, the Commission's staff have lead the coordination and implementation in Fresno County. To ensure a successful expansion of Glow!, our staff will provide program coordination coaching, program facilitation coaching and technical assistance to other Central Valley First 5s. The Commission will receive funding to cover employee costs related to the tasks noted above, approximate .05 FTE. This is a one-year agreement.</p>				
Glow! - Kern County Subtotal				\$4,567
Externally Funded Initiatives Total				\$840,628
Total Evaluation Expense	0	x	0%	0
Total Program Expense	0	x	100%	0
Total Administration Expense	0	x	0%	0

COST ANALYSIS
BUDGET LINE ITEM DETAIL

RESERVE

Operations Contingency Fund				2023-2024 Approved Budget
				\$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

Strategic Reserve Fund				2023-2024 Approved Budget
				\$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