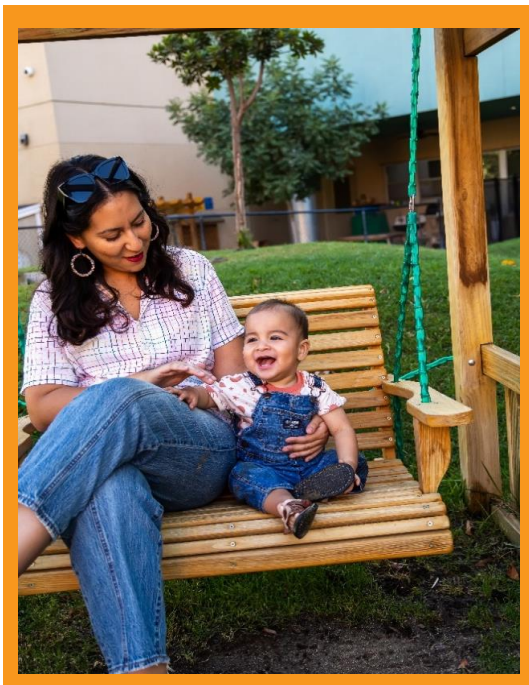




2023-2024 APPROVED REVISED BUDGET



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REVENUES & FUND BALANCE

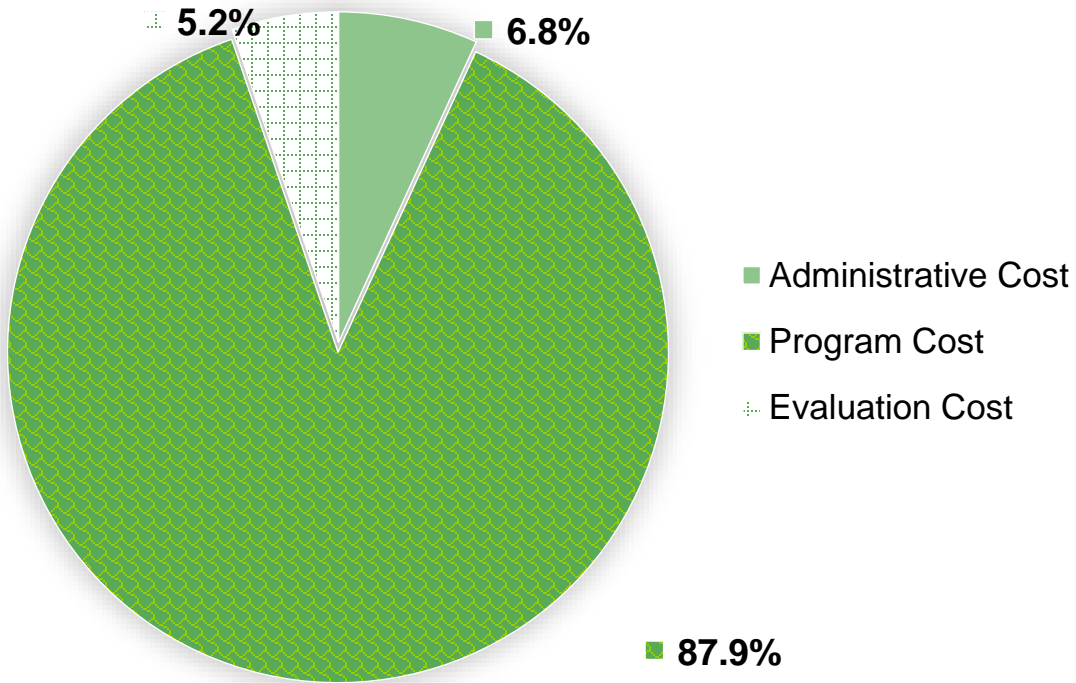
	<u>Approved Budget</u>	<u>Proposed Revised Budget</u>
TOTAL REVENUE BUDGET	\$8,199,396	\$8,224,396
Proposition 10 Revenue	\$7,068,509	\$7,068,509
The State collects the state tobacco tax revenue and distributes each proportionate share to the 58 California counties based on birth-rate, in accordance with the Children and Families Act of 1998. This also includes Back-fill from Proposition 56, the California Electronic Cigarette Excise Tax and any other-related revenue received.		
External Revenue	\$840,628	\$865,628
First 5 CA IMPACT Revenue	\$613,164	\$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	\$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.		
Blue Meridian Partners - Early Childhood Human Capital Investment	\$0	\$25,000
The Commission was awarded funds from the Blue Meridian Partners in collaboration with the Fresno Cradle to Career Partnership to further the enhancement of preconception to age 5 initiatives with the intent to invest in human capital in the Central Valley.. The dollars received by the Commission are set aside for the Glow! Group Prenatal Care Project.		
County DPH Babies First - Healthy Start Revenue	\$117,000	\$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	\$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	\$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	\$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	\$133,559
Interest collected from the Proposition 10 funds held on deposit in the County of Fresno's Treasury account.		
Investment Earnings	\$25,000	\$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.		
FUND BALANCE	\$0	\$2,847,662
Unassigned Fund Balance	\$0	\$2,847,662
The Contingency and Strategic Reserves are deobligated at year-end each year and then reassigned with the start of the new fiscal year, as stated in the agency's Accounting Policies and Procedures Manual. This amount represents that amount and any funds not assigned, but available for use.		

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	6.8%	\$703,569
Program Cost	87.9%	\$9,044,766
Evaluation Cost	5.2%	\$536,163
	100%	\$10,284,498

**FIRST 5 FRESNO COUNTY
2023-2024 APPROVED REVISED BUDGET SUMMARY**

	2023-2024 Approved Original Budget	2023-2024 Approved Revised Budget	Variance
Revenue			
Proposition 10 Revenue	\$7,068,509	\$7,068,509	\$0
External Revenue			
First 5 CA IMPACT	\$613,164	\$613,164	\$0
First 5 CA Refugee Family Support Grant	\$93,622	\$93,622	\$0
Blue Meridian Partners - Early Childhood Human Capital Investment	\$0	\$25,000	\$25,000
County DPH - Babies First Healthy Start Glow! Revenue	\$117,000	\$117,000	\$0
First 5 Merced County - Glow! Expansion Grant	\$12,275	\$12,275	\$0
First 5 Kern County - Glow! Expansion Grant	\$4,567	\$4,567	\$0
Other Revenue	\$131,700	\$131,700	\$0
Interest Revenue - County Treasury	\$133,559	\$133,559	\$0
Investment Earnings (Unrealized)	\$25,000	\$25,000	\$0
Total Revenue	\$8,199,396	\$8,224,396	\$25,000
Operating Expenses			
Salaries & Benefits			
Salary Expense	\$734,650	\$734,650	\$0
Payroll Tax Expense	\$70,589	\$70,589	\$0
Retirement Expense	\$64,208	\$64,208	\$0
Employee Benefits Expense	\$264,510	\$259,707	(\$4,803)
Worker's Compensation Expense	\$6,208	\$6,208	\$0
Total Salaries & Benefits Expenses	\$1,140,165	\$1,135,361	(\$4,802)
Services & Supplies			
Audit Expense	\$23,920	\$26,000	\$2,080
Capital Equipment Expense	\$20,500	\$20,500	\$0
Commissioner/Advisory Expense	\$3,200	\$3,200	\$0
Dues & Subscriptions Expense	\$34,338	\$33,114	(\$1,224)
Equipment Rental/Maintenance Expense	\$48,070	\$47,974	(\$96)
General & Administrative Expense	\$19,470	\$14,994	(\$4,476)
Insurance Expense	\$151,945	\$167,795	\$15,850
Local Travel Expense - Local Mileage	\$3,500	\$3,500	\$0
Materials & Supplies Expense	\$8,600	\$8,600	\$0
Overhead Expense	\$92,000	\$92,000	\$0
Professional Services Expense	\$93,184	\$82,854	(\$10,330)
Program Development/Strategic Planning Expense	\$5,000	\$5,000	\$0
Staff Training & Conference Expense	\$20,000	\$20,000	\$0
Telephone Expense	\$24,224	\$27,224	\$3,000
Total Services & Supplies Expenses	\$547,951	\$552,754	\$4,803
Total Operating Expenses	\$1,688,116	\$1,688,116	\$0

**FIRST 5 FRESNO COUNTY
2023-2024 APPROVED REVISED BUDGET SUMMARY**

	2023-2024 Approved Original Budget	2023-2024 Approved Revised Budget	Variance
Strategic Plan Investment Areas			
Strategic Plan Investments			
Help Me Grow Fresno County	\$350,000	\$475,000	\$125,000
Thriving Families Service Programs	\$815,000	\$2,113,114	\$1,298,114
Community Learning Center	\$360,510	\$482,878	\$122,368
Patient-Centered Prenatal Care	\$182,665	\$472,898	\$290,233
African American Infant Mortality Prevention	\$1,044,130	\$1,354,860	\$310,730
QRIS - Local High Quality Training & Technical Assistance	\$1,997,847	\$1,997,847	\$0
Innovation & Learning Partnerships and Communications	\$470,500	\$616,718	\$146,218
Strategic Plan Investments Total	\$5,220,652	\$7,513,315	\$2,292,663
Accountability and Evaluation			
Accountability Contract Management System	\$150,000	\$150,000	\$0
Evaluation Services	\$300,000	\$355,000	\$55,000
Accountability and Evaluation Total	\$450,000	\$505,000	\$55,000
Externally Funded Programs			
First 5 California - IMPACT Grant	\$613,164	\$613,164	\$0
First 5 California - Refugee Family Support Grant	\$93,622	\$93,622	\$0
Blue Meridian - Early Childhood Human Capital Investment	\$0	\$25,000	\$25,000
County DPH - Glow! Enhancement Grant	\$117,000	\$117,000	\$0
First 5 Merced County - Glow! Expansion Grant	\$12,275	\$12,275	\$0
First 5 Kern County - Glow! Expansion Grant	\$4,567	\$4,567	\$0
Total Externally Funded Programs	\$840,628	\$865,628	\$25,000
Total Strategic Plan Investment Areas	\$6,511,280	\$8,883,943	\$2,372,663

Reserve			
Operations Contingency Fund	\$1,000,000	\$1,500,000	\$500,000
Strategic Reserve Fund	\$2,000,000	\$2,000,000	\$0

Budget Revise - Fund Balance			
Assigned Fund Balance for Operations Contingency & Strategic Reserve	\$3,000,000	\$3,000,000	\$0
Unassigned Fund Balance*	\$0	\$2,847,662	\$2,847,662
	\$3,000,000	\$5,847,662	\$2,847,662

*Added January 2024: With the Audit Report for period ending June 30, 2023 completed, the Fund Balance amount for the 2023-2024 fiscal year is included showing dollars available to be assigned to Strategic Plan Investment Areas of the Commission.

Budget Summary			
Total First 5 Fresno County Budget	\$11,199,396	\$14,072,059	\$2,872,663

Budget Revise Summary			
FY23-24 Budgeted Revenue	\$8,199,396	\$8,224,396	\$25,000
FY 23-24 Budgeted Expenses	\$11,199,396	\$14,072,058	\$2,872,662
Assigned for Strategic Reserve	\$3,000,000	\$3,000,000	\$0
	\$22,398,792	\$25,296,454	\$2,897,662
Unassigned Fund Balance*	\$0	\$2,847,662	\$2,847,662
	\$0	\$0	\$0

**COST ANALYSIS
BUDGET LINE ITEM DETAIL**

OPERATING EXPENSES

Salary Expense

2023-2024 Approved
Revised 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.

Original FTE			Original Budget		Revised Budget		Revised FTE	
<u>Operating FTE</u>	<u>Program FTE</u>	<u>Position</u>	<u>Operating Budget</u>	<u>Program Budget</u>	<u>Operating Budget</u>	<u>Program Budget</u>	<u>Operating FTE</u>	<u>Program FTE</u>
1	0	Executive Director	\$137,500	\$0	\$137,500	\$0	1.00	0.00
0.9	0.1	Director	\$84,310	\$9,368	\$86,182	\$9,576	0.90	0.10
0.85	0.15	Director	\$75,327	\$13,293	\$77,095	\$13,605	0.85	0.15
0.75	0.25	Manager	\$57,005	\$19,002	\$58,565	\$19,522	0.75	0.25
0.6	0.40	Manager	\$42,532	\$28,355	\$51,077	\$21,890	0.70	0.30
0.0	1.00	Manager	\$0	\$70,349	\$0	\$72,429	0.00	1.00
0.4	0.6	Manager	\$26,617	\$39,926	\$20,587	\$48,036	0.30	0.70
0.9	0.1	Manager	\$59,889	\$6,654	\$61,761	\$6,862	0.90	0.10
0.9	0.1	Manager	\$59,889	\$6,654	\$61,761	\$6,862	0.90	0.10
1.0	0	Manager	\$65,750	\$0	\$67,830	\$0	1.00	0.00
1	0	Manager/ Specialist - Vacant	\$65,750	\$0	\$66,560	\$0	1.00	0.00
8.30	2.70		\$674,570	\$193,601	\$688,918	\$198,782 **	8.3	2.7
		Salaries Total	\$674,570		\$688,918			
		Compensated Absences & Salary Increase	\$60,080		\$45,732			
		Total Operating	\$734,650		\$734,650			

Original Amount	Revised Amount	Variance
734,650	734,650	0

Revised Justification: Changes to this line item include salary adjustments resulting from an increase in state minimum wage as of the first of the calendar year. Total FTE remains at 11 with 8.7 FTE categorized as operating and the remaining 2.7 FTE as programmatic salaries outlined in the program portion of this budget.

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

**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**

					2023-2024 Approved Revised Budget				
Payroll Tax Expense					\$70,589				
Original Justification:									
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.							\$10,652	
		\$734,650	x	1.45%	=				
C.	Social Security Employer Tax. The employer's share is set by the federal government at 6.2% of each gross salary.							\$45,548	
		\$734,650	x	6.2%	=				
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)							\$3,602	
	FTE	8.3	x	\$7,000	x	6.2%	=		
								Other Taxes/ Unexpected Expense	\$7,300
								Total	\$70,589
				Original Amount		Revised Amount		Variance	
				70,589		70,589		0	
Revised Justification: No changes to this line item.									
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

					2023-2024 Approved Revised Budget				
Retirement Expense					\$64,208				
Original Justification:									
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>			
		Original Amount		Revised Amount		Variance			
		64,208		64,208		0			
Revised Justification: No changes to this line item.									
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

					2023-2024 Approved Revised Budget				
Employee Benefits Expense					\$259,707				
Original Justification:									
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.									
		\$231,370	x	10%	+	\$5,200	=	\$259,707	
		<u>FY 2022-23 Actuals</u>		<u>Rate Increase</u>		<u>Auto Allowance</u>		<u>Budget Amount</u>	
		Original Amount		Revised Amount		Variance			
		242,550		259,707		17,157			
Revised Justification: A slight increase is anticipated to this line item with new benefits plans beginning at the first of the calendar year and insurance coverage costs increasing nation-wide.									
Total Evaluation Expense				259,707	x			2%	5,194
Total Program Expense				259,707	x			61%	158,421
Total Administration Expense				259,707	x			37%	96,092

COST ANALYSIS BUDGET LINE ITEM DETAIL

2023-2024 Approved Revised Budget				
Worker's Compensation Expense				
Original Justification:				\$6,208
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>
Original Amount		Revised Amount		Variance
6,208		6,208		0
Revised Justification: No change to this line item.				
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
2023-2024 Approved Revised Budget				
Audit Expense				
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 awarded auditing firm in their submission resulting from the Commission's Request for Quotations procurement in 2020 for auditing services.				
Original Amount		Revised Amount		Variance
23,920		26,000		2,080
Revised Justification: An increase to this line item is recommended as the Commission anticipates needing to repro cure for these services.				
Total Evaluation Expense	26,000	x	0%	0
Total Program Expense	26,000	x	0%	0
Total Administration Expense	26,000	x	100%	26,000
2023-2024 Approved Revised Budget				
Capital Equipment Expense				
Original Justification:				\$20,500
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.				
Original Amount		Revised Amount		Variance
20,500		20,500		0
Revised Justification: No change to this line item.				
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
2023-2024 Approved Revised Budget				
Commissioner/Advisory Expense				
Original Justification:				\$3,200
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>
Original Amount		Revised Amount		Variance
3,200		3,200		0
Revised Justification: No change to this line item.				
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					2023-2024 Approved Revised Budget
Original Justification:					\$33,114
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.).					
		<u>Original Budget</u>		<u>Revised Budget</u>	
	FY 22-23 F5 Assoc. Dues	\$26,671			
	Potential F5 Assoc. Dues Increase (10%)	\$2,667		FY 23-24 F5 Assoc. Dues	\$27,114
	Miscellaneous Subscriptions	\$5,000		Miscellaneous Subscriptions	\$6,000
	Total	\$34,338		Total	\$33,114
	Original Amount	34,338		Revised Amount	33,114
				Variance	(1,224)
Revised Justification: Small decrease to this line item after incorporating dues for the First 5 Association that were paid at the start of the fiscal year.					
Total Evaluation Expense		33,114	x	2%	662
Total Program Expense		33,114	x	61%	20,200
Total Administration Expense		33,114	x	37%	12,252
Equipment Rental/Maintenance Expense					2023-2024 Approved Revised Budget
Original Justification:					\$50,070
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
					\$7,000
					Equipment Rental/ Maintenance Expense Total
					\$50,070
	Original Amount			Revised Amount	50,070
	48,070			Variance	(2,000)
Revised Justification: No changes to this line item.					
Total Evaluation Expense		50,070	x	2%	1,001
Total Program Expense		50,070	x	61%	30,543
Total Administration Expense		50,070	x	37%	18,526

**COST ANALYSIS
BUDGET LINE ITEM DETAIL**

General and Administrative Expense						2023-2024 Approved Revised Budget
Original Justification:						\$14,994
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.						
	FY 22-23 Actuals	\$12,815	+	17%	=	<u>Revised Budget Amount</u> \$14,994
	Original Amount					Revised Amount
	19,470					14,994
						Variance
						(4,476)
Revised Justification: Slight decrease to this line item based on the FY2022-2023 actuals.						
Total Evaluation Expense		14,994		x	0%	0
Total Program Expense		14,994		x	0%	0
Total Administration Expense		14,994		x	100%	14,994
Insurance Expense						2023-2024 Approved Revised Budget
Original Justification:						\$167,795
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>Original Budget</u>		<u>Revised Budget</u>		
	Special Property Insurance Policy	\$ 140,099		\$ 155,579		
	Special Liability Insurance Policy	\$ 8,926		\$ 9,113		
	Cyber Crime Insurance	\$ 2,920		\$ 3,103		
	Total	\$ 151,945		\$ 167,795		
	Original Amount			Revised Amount		Variance
	151,945			167,795		15,850
Revised Justification: The increase to this line item is due to nation-wide insurance cost increases. The increase is being balanced by reducing other operating line items.						
Total Evaluation Expense		167,795		x	2%	3,356
Total Program Expense		167,795		x	61%	102,355
Total Administration Expense		167,795		x	37%	62,084
Local Travel Expense - Local Mileage						2023-2024 Approved Revised 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.						
	Original Amount			Revised Amount		Variance
	3,500			3,500		0
Revised Justification: No changes to this line item.						
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**

Materials and Supplies Expense						2023-2024 Approved Revised Budget	
Original Justification:						\$8,600	
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.							
	Original Amount	Revised Amount	Variance				
	8,600	8,600	0				
Revised Justification: No changes to this line item.							
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	
Overhead Expense						2023-2024 Approved Revised Budget	
Original Justification:						\$92,000	
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.							
	Original Amount	Revised Amount	Variance				
	92,000	92,000	0				
Revised Justification: No changes to this line item.							
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	
Professional Services Expense						2023-2024 Approved Revised Budget	
Original Justification:						\$82,854	
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>Original Budget</u>	<u>Revised Budget</u>		<u>Monthly</u>	<u>Add'l Services</u>		
Legal Services	\$41,000	\$1,810	x 12 =	\$21,720	+ \$11,000 =	\$32,720	
H.R. Services	\$9,800	\$400	x 12 =	\$4,800	+ \$3,000 =	\$7,800	
Investment Services	\$11,880	\$990	x 12 =	\$11,880	=	\$11,880	
Custodial Services	\$3,500	\$292	x 12 =	\$3,500	=	\$3,500	
Payroll Services	\$7,004	\$167	x 12 =	\$2,004	+ \$5,000 =	\$7,004	
Misc. Professional Services	\$20,000					\$19,950	
Professional Services Total	\$93,184					\$82,854	
	Original Amount	Revised Amount	Variance				
	93,184	82,854	(10,330)				
Revised Justification: After a review of FY 2022-2023 actuals, this line item is being reduced.							
Total Evaluation Expense		82,854	x	0%		0	
Total Program Expense		82,854	x	0%		0	
Total Administration Expense		82,854	x	100%		82,854	

COST ANALYSIS
BUDGET LINE ITEM DETAIL

					2023-2024 Approved Revised Budget
Program Development Expense/Strategic Planning Implementation					
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.					
	Original Amount	Revised Amount	Variance		
	5,000	5,000	0		
Revised Justification: No changes to this line item.					
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
					2023-2024 Approved Revised Budget
Staff Training, Travel & Conference Expense					
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.					
	Original Amount	Revised Amount	Variance		
	20,000	20,000	0		
Revised Justification: No changes to this line item.					
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
					2023-2024 Approved Revised Budget
Telephone Expense					
Original Justification:					\$27,224
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				\$5,000
					<u>\$27,224</u>
		Telephone Expense Total			\$27,224
	Original Amount	Revised Amount	Variance		
	27,224	27,224	0		
Revised Justification: No changes to this line item.					
Total Evaluation Expense		27,224	x	2%	544
Total Program Expense		27,224	x	61%	16,607
Total Administration Expense		27,224	x	37%	10,073

**COST ANALYSIS
BUDGET LINE ITEM DETAIL**

STRATEGIC PLAN INVESTMENT AREAS

			2023-2024 Approved Revised Budget
Strategic Plan Investments			
Help Me Grow Fresno County			
<p>Original Justification: 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.</p> <p>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>			
Original Amount	Revised Amount	Help Me Grow Fresno County	\$475,000
350,000	475,000	Variance	
		125,000	
<p>Revised Justification: The proposed increase to this line item will allow for the Commission to engage in a regional approach to the Help Me Grow Model. This amount also includes dollars to evaluate Help Me Grow Fresno County and other initiatives that aid in connections to the connected system that serves our families that may enhance the HMGFC model.</p>			
Thriving Families Service Programs			
<p>Original Justification: 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>			
Original Amount	Revised Amount	Thriving Families Service Programs	\$2,113,114
815,000	2,113,114	Variance	
		1,298,114	
<p>Revised Justification: With the completion of the prior year's audit, available dollars are allocated back to programmatic efforts. The increase to this line item, allows for dollars to support to the Commission's funded partners in trainings and other gap filling needs, for systems building partnerships, and fto allow the Commission to continue contracts with the Department of Public Health to leverage federal dollars for home visitation services for a longer term to continue vital services.</p>			

COST ANALYSIS
BUDGET LINE ITEM DETAIL

2023-2024 Approved
Revised Budget

Strategic Plan Investments Cont'd

Community Learning Center

Original Justification: 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.

	<u>Original Budget</u>	<u>Revised Budget</u>
CLC Operating Contractor [Potential] Contract Renewal	\$0	\$100,000
CLC Salaries - First 5 Fresno Staff Liason (0.3 FTE F5FC)	\$21,266	\$21,890
Staff Benefits, Payroll Taxes, Leave Accrual - F5FC	\$18,593	\$12,637
Overhead & Operating Expense	\$320,651	\$348,351
Community Learning Center	\$360,510	\$482,878

Original Amount	Revised Amount	Variance
360,510	482,878	122,368

Revised Justification: With the completion of the prior year's audit, available dollars are allocated back to programmatic efforts. The proposed revised amount includes dollars for the potential renewal of the CLC Contractor, a slight change in cost for staffing due to small increases in salaries and benefits along with slight increases for overhead expenses related to nation-wide cost increases.

Patient-Centered Prenatal Care

Original Justification: 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.

		<u>Original Budget</u>	<u>Revised Budget</u>
Glow! Facilitation Sub-Contracts	Glow! Contracted Network Contracts	\$100,000	\$300,000
	Glow! Future Expansion Post EMBRACE Study	\$50,000	\$100,000
Glow! Coordination Expense	Group Prenatal Care - First 5 Fresno Staff Liason (0.2 FTE F5FC)	\$0	\$23,900
	Glow! Programmatic Materials (Curriculum Materials, Site Licenses, etc.)	\$20,000	\$30,000
	Trainings: CenteringPregnancy Curriculum, Equity Trainings, Materials	\$12,665	\$18,998
	Patient-Centered Prenatal Care	\$182,665	\$472,898

Original Amount	Revised Amount	Variance
182,665	472,898	290,233

Revised Justification: Along with an increase to materials and licenses, the proposed updates to this portion of the budget includes an additional year for the Glow! Contracted Network to finish the EMBRACE Study and dollars for the future of Glow! Group Prenatal Care beyond the EMBRACE Study. The future may require a contractor or staff member to help advocate for Glow! model in state policy decisions, to scale evaluate the program, to scale the scope of the project, etc.

COST ANALYSIS
BUDGET LINE ITEM DETAIL

Strategic Plan Investments Cont'd 2			2023-2024 Approved Revised Budget	
African American Infant Mortality Prevention				
Original Justification: 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 20-25% 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			\$1,354,860
	Original Amount	Revised Amount	Variance	
	1,044,130	1,354,860	310,730	
Revised Justification: The increase to this portion of the budget, as a result of the incorporation of the available fund balance, allows the Commission to move toward meeting its goal for African American infant mortality prevention efforts. Staff continue to be involved in local coalitions and community partner groups where opportunities for supports to African American families are discussed. Opportunities to enter into contracts for this focus area will be brought to the Commission as these partnerships are developed. This budget line item may allow for a staff position (.25 FTE) to facilitate related contracts.				
QRIS - Local High Quality Training & Technical Assistance				
Original Justification: 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 (\$950k 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
	Original Amount	Revised Amount	Variance	
	1,997,847	1,997,847	0	
Revised Justification: No change to this line item.				

**COST ANALYSIS
BUDGET LINE ITEM DETAIL**

			2023-2024 Approved Revised Budget	
Strategic Plan Investments Cont'd 3				
Innovation & Learning Partnerships and Communications				
Original Justification: Lasting improvements to the health and development of the county's youngest residents are possible when community organizations, businesses, 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 the early childhood development.				
Innovation & Learning Partnerships Subtotal				\$255,000
Original Justification: 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 of the importance of the first 5 years of life. To this the Commission will invest in the following:				
Annual Child-Friendly Business Awards				\$75,000
Community Relations Expense				\$40,000
Communications Efforts & Materials				\$61,000
Communicating Families Stories				\$15,000
Website				\$10,218
Other Communication Efforts (Photos, Community Outreach Materials, etc.)				\$160,500
Communications Subtotal				\$361,718
Innovation & Learning Partnerships and Communications Total				\$616,718
	Original Amount	Revised Amount	Variance	
	470,500	616,718	146,218	
Revised Justification: At the inclusion of the available fund balance to the revised budget, the Innovation & Learning and Communications portion is filled in to allow the Commission flexibility in supporting the community through organic and innovative approaches to continue the Commission's charge of supporting the cohesion of the system of services, programs and initiatives that support the needs of families with young children. Per the Procurement Policies, new contracts will be presented to the Commission in its regular business meetings.				
Strategic Plan Investment Areas Total				\$7,223,082
Total Evaluation Expense	7,223,082	x	0%	0
Total Program Expense	7,223,082	x	100%	7,223,082
Total Administration Expense	7,223,082	x	0%	0

COST ANALYSIS BUDGET LINE ITEM DETAIL

Accountability and Evaluation	2023-2024 Approved Revised Budget		
			\$505,000
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	\$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	\$355,000
	Accountability and Evaluation Total	\$450,000	\$505,000
	Original Amount	Revised Amount	Variance
	450,000	505,000	55,000
Revised Justification: A minimal increase to this line item exists to accommodate an increase in users of our evaluation database as we anticipate new contracts with the upcoming release of procurements.			
Total Evaluation Expense	505,000	x	100%
Total Program Expense	505,000	x	0%
Total Administration Expense	505,000	x	0%
	505,000		505,000

Externally Funded Initiatives	2023-2024 Approved Revised Budget		
<i>These externally funded initiatives create strong partnerships while furthering the Commission's impact in the community. Funding for these projects, as detailed below, comes from revenue streams separate from the Proposition 10 Revenue 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.			
Revised Justification: No change to this line item.			
	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.			
Revised Justification: No change to this line item.			
	First 5 CA - IMPACT Regional Hub Subtotal		\$565,739
	Total IMPACT Funding:		\$613,739

**COST ANALYSIS
BUDGET LINE ITEM DETAIL**

				2023-2024 Approved Revised Budget
Externally Funded Initiatives Cont'd				
First 5 California - Refugee Family Support Grant				
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 0.25 FTE for F5FC staff time through June 2024.				
Revised Justification: No change to this line item.				
First 5 CA - Refugee Family Support Subtotal				\$93,622
Blue Meridian Partners - Early Childhood Human Capital Investment				
Revised Justification: Added in Budget Revision: The Commission again accepted funds from the Fresno Cradle to Career Partnership received from the Blue Meridian Partners in a October 2023 for \$25,000 to be allocated to the enhancement and expansion of the Glow! Group Prenatal Care project.				
Blue Meridian Partners Subtotal				\$25,000
County Department of Public Health - Babies First Healthy Start Grant				
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!				
Revised Justification: No change to this line item.				
DPH Healthy Start Grant Subtotal				\$117,000
Glow! - First 5 Merced County Expansion Grant				
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.				
Revised Justification: No change to this line item.				
Glow! - Merced County Subtotal				\$12,275
Glow! - First 5 Kern County Expansion Grant				
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.				
Revised Justification: No change to this line item.				
Glow! - Kern County Subtotal				\$4,567
Externally Funded Initiatives Total				\$866,203
Total Evaluation Expense	866,203	x	0%	0
Total Program Expense	866,203	x	100%	866,203
Total Administration Expense	866,203	x	0%	0

COST ANALYSIS
BUDGET LINE ITEM DETAIL

RESERVE

					2023-2024 Approved Revised Budget
Operations Contingency Fund					\$1,500,000
<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>					
	Original Amount	Revised Amount	Variance		
	1,000,000	1,500,000	500,000		
<p>Revised Justification: During the annual review of the Commission's Accounting Policies and Procedures Manual, staff analyzed the Contingency Fund Target Level which should represent (as the Manual states) "approximately four to six months of both the Commission's operational budget and the operation costs of the LFC facility." Due to increased costs since the drafting of this policy, it is recommended to increase the Fund.</p>					
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	

					2023-2024 Approved Revised 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>					
	Original Amount	Revised Amount	Variance		
	2,000,000	2,000,000	0		
<p>Revised Justification: No change to this line item.</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	