



FY 2025 - 2026 APPROVED REVISED BUDGET

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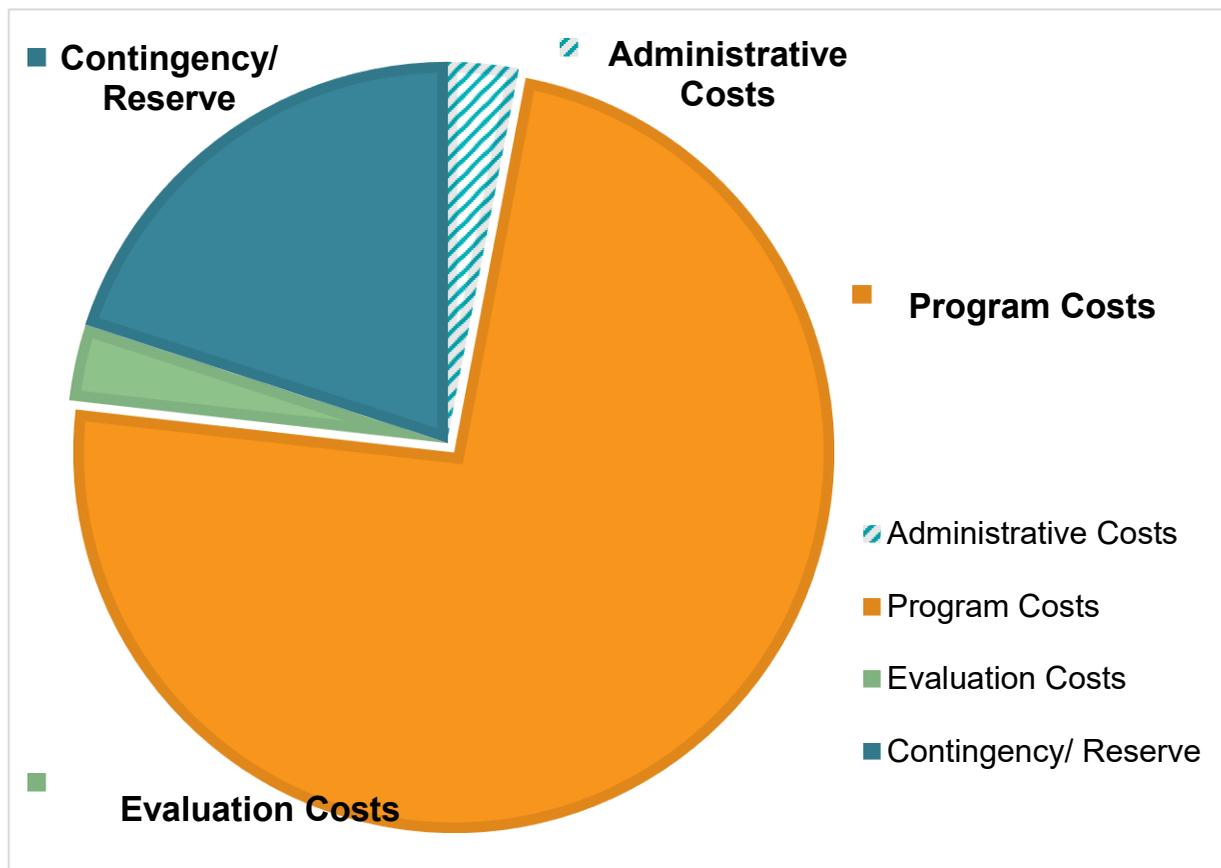
EXECUTIVE SUMMARY

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

FY 2025-2026 BUDGET

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

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



Cost Category	%	Budget Amounts
Administrative Costs	3.0%	\$528,703
Program Costs	73.8%	\$12,933,138
Evaluation Costs	3.2%	\$566,393
Contingency/ Reserve	20.0%	\$3,500,000
	100%	\$17,528,233

FIRST 5 FRESNO COUNTY 2025-2026 APPROVED REVISED BUDGET SUMMARY

	2025-2026 Approved Budget	2025-2026 Approved Revised Budget	Variance
Revenue			
Proposition 10 Revenue	\$6,240,728	\$6,240,728	\$0
First 5 CA IMPACT Regional Fiscal Agent	\$21,600	\$21,600	\$0
First 5 CA IMPACT Regional Hub Program	\$2,641,620	\$2,641,620	\$0
Other Revenue	\$100,221	\$298,221	\$198,000
Interest Revenue - County Treasury	\$205,375	\$205,375	\$0
Investment Earnings (Unrealized)	\$257,990	\$270,690	\$12,700
Total Revenue	\$9,467,534	\$9,678,234	\$210,700
Fund Balance			
Assigned Fund Balance for Operations Contingency & Strategic Reserve	\$3,500,000	\$3,500,000	\$0
Unassigned Fund Balance*	\$0	\$4,350,000	\$4,350,000
	\$3,500,000	\$7,850,000	\$4,350,000
Revenue & Fund Balance	\$12,967,534	\$17,528,234	\$4,560,700
*With the Audit Report for period ending June 30, 2025 complete, this budget revision is proposed incorporating the available Fund Balance amount assigned to Strategic Plan Investment Areas of the Commission.			
Strategic Plan Investment Areas			
Maternal, Child and Family Health			
Patient-Centered Prenatal Care	\$361,800	\$212,691	(\$149,109)
African American Infant Mortality Prevention	\$821,501	\$1,450,325	\$628,824
Home Visitation	\$0	\$1,500,000	\$1,500,000
Thriving Families			
Thriving Families Direct Service Investments	\$844,900	\$3,237,575	\$2,392,675
Lighthouse for Children Community Learning Center	\$431,742	\$421,360	(\$10,382)
Early Learning			
QRIS - Child Care Workforce Quality Training & Technical Assistance	\$1,265,000	\$1,415,000	\$150,000
Systems-Building			
Help Me Grow Fresno County & Central Valley	\$250,000	\$250,000	\$0
Innovation & Learning Partnerships	\$215,000	\$215,000	\$0
Communications	\$198,300	\$228,300	\$30,000
Strategic Plan Investments Total	\$4,388,243	\$8,930,251	\$4,542,008
Externally Funded Programs			
First 5 CA IMPACT Legacy - Regional Fiscal Agent	\$21,600	\$21,600	\$0
First 5 CA IMPACT Legacy - Regional Hub Program	\$2,641,620	\$2,641,620	\$0
Total Externally Funded Programs	\$2,663,220	\$2,663,220	\$0
Accountability and Evaluation			
Accountability Contract Management Database System	\$175,000	\$175,000	\$0
Evaluation Services	\$300,000	\$300,000	\$0
Accountability and Evaluation Total	\$475,000	\$475,000	\$0
Total Strategic Plan Investment Areas	\$7,526,463	\$12,068,471	\$4,542,008
Reserve			
Operations Contingency Fund	\$1,500,000	\$1,500,000	\$0
Strategic Reserve Fund	\$2,000,000	\$2,000,000	\$0
	\$3,500,000	\$3,500,000	\$0

**FIRST 5 FRESNO COUNTY
2025-2026 APPROVED REVISED BUDGET SUMMARY**

	2025-2026 Approved Budget	2025-2026 Approved Revised Budget	Variance
Operating Expenses			
Salaries & Benefits			
Salary Expense	\$771,495	\$771,495	\$0
Payroll Tax Expense	\$73,565	\$73,565	\$0
Retirement Expense	\$67,429	\$67,429	\$0
Employee Benefits Expense	\$276,492	\$276,492	\$0
Worker's Compensation Expense	\$4,086	\$4,086	\$0
Total Salaries & Benefits Expenses	\$1,193,067	\$1,193,067	\$0
Services & Supplies			
Audit Expense	\$29,000	\$30,000	\$1,000
Capital Equipment Expense	\$10,000	\$15,000	\$5,000
Commissioner/Advisory Expense	\$1,400	\$3,000	\$1,600
Dues & Subscriptions Expense	\$72,187	\$72,187	\$0
Equipment Rental/Maintenance Expense	\$70,858	\$70,858	\$0
General & Administrative Expense	\$40,000	\$40,000	\$0
Insurance Expense	\$209,807	\$209,807	\$0
Local Travel Expense - Local Mileage	\$3,900	\$4,000	\$100
Materials & Supplies Expense	\$6,700	\$10,000	\$3,300
Overhead Expense	\$175,000	\$175,000	\$0
Professional Services Expense	\$78,980	\$81,672	\$2,692
Program Development/Strategic Planning Expense	\$10,000	\$15,000	\$5,000
Staff Training & Conference Expense	\$21,000	\$21,000	\$0
Telephone Expense	\$19,172	\$19,172	\$0
Total Services & Supplies Expenses	\$748,004	\$766,696	\$18,692
Total Operating Expenses	\$1,941,071	\$1,959,763	\$18,692

Budget Summary			
Total First 5 Fresno County Budget	\$12,967,534	\$17,528,234	\$4,560,700

REVENUE

2025-2026 APPROVED REVISED REVENUE BUDGET

TOTAL **\$9,678,234**

Proposition 10 Revenue

\$6,240,728

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

External Revenue

\$2,663,220

First 5 California IMPACT

These funds allow First 5 Fresno County (F5FC) to serve as the Lead Fiscal Agency and the Regional Hub Lead for the IMPACT Legacy project and partner with other counties in the Central Valley Region to provide ongoing coordination and focused support to neighboring counties working to raise the quality of early care and education in their communities to ensure children have the skills, knowledge, and disposition necessary to be ready for school and life.

Other Revenue

\$298,221

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

REVISED: The Commission sold property in Huron, California, increasing this line by \$198,000.

Interest Revenue - County Treasury

\$205,375

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

Investment Earnings

\$270,690

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



COST ANALYSIS
BUDGET LINE ITEM DETAIL

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

STRATEGIC PLAN INVESTMENT AREAS			
Strategic Plan Investments			2025-2026 Approved Revised Budget
Maternal, Child and Family Health			
Patient-Centered Prenatal Care			
Original Justification:			
Resources are allocated for the group prenatal care project, Glow!, which is harnessing the project's pilot phase (2017-2020) and the recently concluded EMBRACE Study. The Study was a four-year, \$5.6 million grant awarded to University of California, San Francisco's Preterm Birth Initiative-California (UCSF-PTBi) from the Patient-Centered Outcomes Research Institute (PCORI). The grant allowed UCSF-PTBi to research two enhanced prenatal care models (group prenatal care named Glow! and comprehensive prenatal services program (CPSP)) in the Central Valley. The pilot was initiated after the publishing of the Commission-funded African American Infant Mortality Needs Assessment. There, group prenatal care was a recommendation to reduce stress and disrespectful care which contribute to high rates of preterm births and infant mortality.			
At the winddown of the EMBRACE Study and the anticipation of the published outcomes, the Commission is in the process of maintaining and developing partnerships with clinics and pregnancy care settings to continue to implement group prenatal care in the Central Valley as we band together with our partners to advocate for policy change to center the patient in prenatal care. Glow! includes partnerships with Community-Based Organizations to act as Glow! program facilitators (known as the Glow! Contracted Network) who work with physicians to administer the program. This portion of the budget is to fund the Network with proper trainings, Staff coordination, and program expansion efforts as outlined below.			
		<u>Original</u>	<u>Revised</u>
Glow! Facilitation Expense	Glow! Contracted Network Contracts	\$170,000	\$0
	Glow! Future Expansion Post EMBRACE Study	\$12,600	\$25,000
Glow! Coordination Expense	Group Prenatal Care - First 5 Fresno Staff Liason (1 FTE F5FC)	\$127,333	\$137,665
	Programmatic Materials (Curriculum Materials, Site Licenses, etc.)	\$40,467	\$38,887
	Trainings: CenteringPregnancy Curriculum, Respectful Care Trainings, Materials	\$11,400	\$11,140
	Total	\$361,800	\$212,691
	Patient-Centered Prenatal Care		\$212,691
	Original Amount	Revised Amount	Variance
	361,800	212,691	(149,109)
Revised Justification: A decrease for this budget area due to the contracts for the facilitation of the Glow! Group Prenatal Care program entered into no-cost extensions requiring no new funding for that area.			
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. Within the 2020-2025 Strategic Plan, it is the Commission aspires to dedicate approximately 20-25% of its total program investments to infant mortality prevention in the African American community.			
Some innovative projects include but are not limited to infusing the Glow! Group Prenatal Care curriculum with culturally appropriate content, organizational capacity building to support those serving Fresno's African American 0-5 population, and direct investment into trusted community organizations like Cultural Brokers, Inc. to implement safe-sleep education and supports focused on the African American community as well as the continued development of the Black Child Legacy Campaign- a community-driven movement working to reduce deaths of African American children. There is potential within this portion of the budget to support innovative pilot efforts and community-driven grant making to reduce African American infant mortality and preterm birth. This portion of the budget also includes 0.3 FTE of F5FC staff.			
	African American Infant Mortality Prevention		\$1,450,325
	Original Amount	Revised Amount	Variance
	821,501	1,450,325	628,824
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 partner with organizations to leverage these budgeted dollars to move toward meeting its goal to increase prevention of infant mortality in the African American community as mentioned in the original justification. The Commission is 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.			

COST ANALYSIS
BUDGET LINE ITEM DETAIL

			2025-2026 Approved Revised Budget
Strategic Plan Investments Cont'd			
Home Visitation			
	Original Amount	Revised Amount	Home Visitation
	0	1,500,000	\$1,500,000
		Variance	
		1,500,000	
<p>Revised Justification: In the original budget the Commission's Home Visitation investment was folded into the Thriving Families portion of the budget. In the new Strategic Plan, Home Visitation is within the Maternal, Child & Family Health focus area. The Commission has been in contract with the Department of Public Health for three home visitation programs each program utilizes the Commissions investment as leverage to draw down state dollars ultimately bringing more dollars to Fresno County. The contracts for these three models: Nurse Liaison, Nurse Family Partnership, and Community Health teams, a local model carried out by CBO subcontractors, are reaching the end of their initial terms and have the option to renew. With these contracts in good standing, staff recommend renewing these contracts through the term of the procurement mechanism.</p>			
Thriving Families			
Thriving Families Direct Service Investments			
Original Justification:			
<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 an effective, and culturally responsive network of direct services to fill gaps in the early childhood system of care. In May 2023, the Commission awarded 20 organizations* contracts which were the results of the Thriving Families Direct Service procurement. The funds for those contracts were committed in prior budgets in order to secure multi-year funding for these partners, a best practice in grant making. Further dollars are set aside in this budget for this area, for assigning as the new strategic plan is finalized.</p> <p>This portion of the budget also includes dollars set aside for other expenses such as funded partner training costs, collaborative meeting expenses and translation services, community storytelling from families- what we call Community Scientists, and funds to purchase Ages & Stages Questionnaires (ASQ) kits for funded partners and potential ASQ trainings. This area is also where development of programs, that align with the Commission's Strategic Plan, would originate.</p>			
	Original Amount	Revised Amount	Thriving Families Service Programs
	858,000	3,237,575	\$3,237,575
		Variance	
		2,379,575	
<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 the Commission to release a new multi-year funding opportunity for non-profits directly serving families. These funded partners are filling gaps in the system that supports families with young children.</p>			
Lighthouse for Children Community Learning Center			
Original Justification:			
<p>The Lighthouse for Children Community Learning Center (CLC) is the space for a network of community partners working together to provide classes and workshops that encourage and foster healthy relationships between young children and their caregivers all while increasing early literacy, language, and school readiness. Along with family services, the CLC supports professionals working with young children. Staff is currently facilitating a Family-Centered Design program to assess and further refine the use of the space including the services provided by local agencies to families with young children. This section of the budget contains the 0.3 FTE for a First 5 Fresno staff who are the liaison for the CLC and the budget includes the overhead and operating costs (phones, internet, utilities, program supplies, etc.) of the CLC space and the other partner space at the Lighthouse for Children.</p>			
		<u>Original Budget</u>	<u>Revised Budget</u>
CLC Staff Time Expense (Salaries, Benefits, etc.)	36,626	\$37,060	
Overhead & Operating Expense	395,146	\$384,300	
Total	\$431,772	\$421,360	
	Original Amount	Revised Amount	Community Learning Center
	431,742	421,360	\$421,360
		Variance	
		(10,383)	
<p>Revised Justification: A slight decrease to this line item as staff continue to explore how to best use this space in the Lighthouse for Children.</p>			

COST ANALYSIS
BUDGET LINE ITEM DETAIL

2025-2026 Approved
Revised Budget

Strategic Plan Investments Cont'd 2

Early Learning

QRIS - Child Care Workforce 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 current investment begins to sunset. This portion of the budget also includes the overhead expense (\$235k) for the LFC Child Development Center, a high-quality demonstration childcare site that stands as a model for center-based childcare. The Office of the Fresno County Superintendent of Schools Early Care and Education Department operates the space that the Commission provides. This section also includes \$1,000,000 in development dollars for the Commission to explore how to begin thinking of ways to change the complex childcare system.

QRIS - Local High Quality Training & Technical Assistance \$1,415,000

Original Amount	Revised Amount	Variance
1,265,000	1,415,000	150,000

Revised Justification: The increase to this portion of the budget, as a result of the incorporation of the available fund balance allows for an increase in a potential match (\$1.15m total) to explore an innovative pilot or partnership to support the Fresno County childcare infrastructure. 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.

Systems-Building

Help Me Grow Fresno County & Central Valley

Original Justification:

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

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

Help Me Grow Fresno County \$250,000

Original Amount	Revised Amount	Variance
250,000	250,000	0

Revised Justification: No change to this budget area.

Innovation & Learning Partnerships

Original Justification:

Lasting improvements to the health and development of the county's youngest residents are possible when community organizations, business, policy makers, families and the Commission find innovative ways to collaborate and create a more integrated and comprehensive support system for young children and their families. The Commission will invest in emerging, innovative partnerships that directly align with the Strategic Plan and the agency's mission along with communication strategies to further convey the importance of early childhood development.

Innovation & Learning Partnerships	\$90,000
Early Matters Fresno Policy, Administration & Leveraging	\$125,000
Innovation & Learning Partnerships Total	\$215,000

Original Amount	Revised Amount	Variance
215,000	215,000	0

Revised Justification: No change to this budget area.

COST ANALYSIS
BUDGET LINE ITEM DETAIL

Strategic Plan Investments Cont'd 3				2025-2026 Approved Revised Budget	
Communications					
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 and advocacy of the importance of the first 5 years of life. To this end, the Commission will invest in the following:					
	Community Event Sponsorship Program		\$30,000		
	Communications Materials		\$45,300		
	Communicating Families Stories		\$15,000		
	Website Maintenance and Domain Hosting		\$50,000		
	Community Communications & Relations Efforts (Photos, Graphics, sponsored post, etc.)		\$88,000		
	Total		\$228,300	Communications Total	\$228,300
	Original Amount	Revised Amount	Variance		
	198,300	228,300	(30,000)		
Revised Justification: Included is an increase to this line item for the addition of website maintenance and to set dollars aside to procure for an update to the website and communication efforts to convey the new strategic plan to the Community.					
Strategic Plan Investments Budget Total					\$8,930,251
Total Evaluation Expense		8,930,251	x	0%	0
Total Program Expense		8,930,251	x	100%	8,930,251
Total Administration Expense		8,930,251	x	0%	0

Externally Funded Initiatives				2025-2026 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>					
First 5 CA IMPACT Legacy - Regional Fiscal Agent					
The Commission serves as the Fiscal Lead Agency (Fiscal Lead) for the IMPACT Legacy Regional Hub grant from First 5 California. The Fiscal Lead receives the grant award funding from First 5 CA on behalf of the region and distributes the funds to counties via subcontracts. The Fiscal Lead is tasked with reviewing and recording expenditures made by the Hub and requesting reimbursement from First 5 CA on a quarterly basis. The Commission receives funding to cover employee costs related to the tasks noted above, approximately 0.20 FTE. This is a one-year grant.					
	First 5 CA - IMPACT Fiscal Agent Subtotal				\$21,600
Revised Justification: No change to this line item.					
First 5 CA IMPACT Legacy - Regional Hub Program					
IMPACT Legacy Regional Hub- Region 5 (called the Hub) serves as the training and technical assistance (T&TA) coordination lead for IMPACT Legacy grant from First 5 California. The Hub's goal is to strengthen the early learning and care system across the region by providing regional coordination, professional development, and high-quality trainings to child care providers across seven counties in the Central Valley. As the Regional Hub Lead agency, F5FC serves as the coordinator to fulfill reporting requirements and ensure First 5 CA's goals for the program are being met and administers the Hub partner organizations' reimbursements (\$2,157,424) and other costs for regional trainings (\$432,345). Additionally, the Commission receives funding (\$51,850) to cover employee costs related to the tasks noted, approximately 0.60 FTE. This is a one-year grant.					
	First 5 CA - IMPACT Regional Hub Subtotal				\$2,641,620
Revised Justification: No change to this line item.					
Externally Funded Initiatives Total					\$2,663,220
Total Evaluation Expense		2,663,220	x	0%	0
Total Program Expense		2,663,220	x	100%	2,663,220
Total Administration Expense		2,663,220	x	0%	0

COST ANALYSIS
BUDGET LINE ITEM DETAIL

Accountability and Evaluation					2025-2026 Approved Revised Budget
Original Justification:					
Accountability Contract Management System					
Organizations that receive Commission funds report financial, programmatic, and evaluation data to ensure compliance with the agency's contractual obligations. The fiscal reporting structure of the Commission is modeled after the First 5 Financial Management Guide. The Commission is in contract with Bonterra (formerly known as Social Solutions, Inc.), for data management system & services, for use of their system Apricot 360. This system collects programmatic data and allows for fiscal reporting to ultimately be able to report to the state each year as per our requirements.					
				Contract Management Data System	\$175,000
Evaluation Services					
The effectiveness of the Commission's investments is monitored regularly by staff along with a contracted evaluation firm. With evaluation being mandatory, the contracted evaluator works with the Commission, staff, and grantees to inform ongoing program practices and to evaluate progress towards the Commission's desired outcomes in line with the strategic plan. The Commission uses evaluation data to inform its decision-making; ensuring that funds are used as efficiently and effectively as possible.					
				Evaluation Services	\$300,000
				Accountability and Evaluation Total	\$475,000
	Original Amount	Revised Amount	Variance		
	475,000	475,000	0		
Revised Justification: No change to this line item.					
Total Evaluation Expense		475,000	x	100%	475,000
Total Program Expense		475,000	x	0%	0
Total Administration Expense		475,000	x	0%	0

RESERVE					2025-2026 Approved Revised Budget
Operations Contingency Fund					
Original Justification:					\$1,500,000
The Operations Contingency Fund was established to guard against possible losses and meet unforeseen and unavoidable requirements that may arise during the budget year. Parameters of usage are outlined in the agency's Accounting Policies and Procedures Manual. This fund will remain at \$1,000,000, being deobligated and then reobligated at the start of each fiscal year.					
	Original Amount	Revised Amount	Variance		
	1,500,000	1,500,000	0		
Revised Justification: No change to this line item.					
Total Evaluation Expense		1,500,000	x	0%	0
Total Program Expense		1,500,000	x	0%	0
Total Administration Expense		1,500,000	x	100%	1,500,000

Strategic Reserve Fund					2025-2026 Approved Revised Budget
Original Justification:					\$2,000,000
The Strategic Reserve Fund is a separate fund to guard against any future immediate and unanticipated Proposition 10 revenue deficits or shortfalls that may arise during the budget year. Parameters of usage are outlined in the agency's Accounting Policies and Procedures Manual. This fund will remain at \$2,000,000, being deobligated and then reobligated at the start of each fiscal year.					
	Original Amount	Revised Amount	Variance		
	2,000,000	2,000,000	0		
Revised Justification: No change to this line item.					
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

COST ANALYSIS
BUDGET LINE ITEM DETAIL

OPERATING EXPENSES

				2025-2026 Approved Revised Budget
Salary Expense				\$771,495
Original Justification:				
Salaries for a total of 8.25 FTE operating positions for the administration of Commission business. Salary expense for 2.75 additional program staff FTE (shown below in grey) are accounted for in the Strategic Plan Investments portion of the budget for a total of 11 FTE. All vacant positions are captured within this budget document. If the Commission requires additional or different staffing, this would be noted in the budget revision that occurs mid-year. Any potential salary increases are budgeted, recommended by supervisors, and are based on First 5 Fresno County's Employee Compensation Policy. Additionally, the budgeted amount includes compensated absences, the liability of employee banked Personal Time Off (PTO), potential overtime budget, and a portion for potential future salary increases are included here.				
	Salaries Total	\$731,130		
	Compensated Absences & Salary Increase	\$40,365		
	Total Operating	\$771,495		
	Original Amount	Revised Amount	Variance	
	771,495	771,495	0	
Revised Justification: No changes to the line item total.				
Some approved positions in the Commission structure are not /may not be utilized currently and therefore not reflected in the current budget. This budget does not include two of those position levels (italicized). Future budget iterations and Commission needs may consider unused position levels based on evolving work of the Commission.				
Positions: Executive Director <i>Deputy Director</i> Director Manager <i>Specialist</i>				
**Represents the total amount of salaries for FTE associated with program work, funded by external revenue or program dollars.				
Total Evaluation Expense	771,495		x	3%
Total Program Expense	771,495		x	74%
Total Administration Expense	771,495		x	23%
				23,145
				570,906
				177,444

				2025-2026 Approved Revised Budget
Payroll Tax Expense				\$73,565
Original Justification:				
Federal Unemployment Tax Act (FUTA). Estimated 6% on first \$7,000 earned by each employee at 8.25 FTE. The remaining 2.75 FTE is accounted for in Externally Funded Programs and in Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE.				
A.	FTE	8.25	x	\$7,000
				x
				6%
				=
				\$3,465
B.	Medicare Employer Tax. The employer's share is set by the federal government at 1.45% of each gross salary.			
		\$771,495	x	1.45%
				=
				\$11,187
C.	Social Security Employer Tax. The employer's share is set by the federal government at 6.2% of each gross salary.			
		\$771,495	x	6.2%
				=
				\$47,833
D.	CA State Unemployment Insurance - Estimated 6.2% on first \$7,000 earned by each employee at 8.25 FTE. The remaining 2.75 FTE is accounted for in Externally Funded Programs and Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE. (Rates subject to change)			
	FTE	8.25	x	\$7,000
				x
				6.2%
				=
				\$3,581
				Other Taxes/ Unexpected Expense
				\$7,500
				Total
				\$73,565
	Original Amount	Revised Amount	Variance	
	73,565	73,565	0	
Revised Justification: No changes to this line item.				
Total Evaluation Expense	73,565		x	3%
Total Program Expense	73,565		x	74%
Total Administration Expense	73,565		x	23%
				2,207
				54,438
				16,920

COST ANALYSIS
BUDGET LINE ITEM DETAIL

				2025-2026 Approved Revised Budget
Retirement Expense				\$67,429
Original Justification:				
The cost of retirement benefits for full-time, permanent employees is calculated at 8.74% of each gross salary. With cost fluctuations within this line item from the vacant staff position at the start of the fiscal year, this amount also reflects the Years of Service Benefit for staff members who are with the Commission for 10, 15, 20+ years.				
\$771,495	x	8.74%	=	\$67,429
Salaries Amount		Percentage		Total Amount
\$771,495	x	8.74%	=	\$67,429
Revised Salaries Amount		Percentage		Total Amount
	Original Amount	Revised Amount	Variance	
	67,429	67,429	0	
Revised Justification: No changes to this line item.				
Total Evaluation Expense	67,429	x	3%	2,023
Total Program Expense	67,429	x	74%	49,897
Total Administration Expense	67,429	x	23%	15,509

				2025-2026 Approved Revised Budget
Employee Benefits Expense				\$276,492
Original Justification:				
The Commission's contracted insurance benefits broker recommended a conservative 15% increase to the projected actuals assuming no large plan changes are made. The calculation shows the cost breakdown and includes the deduction of the benefits expense for Strategic Plan Investments & Externally Funded program staff FTE. Benefits for full time, permanent staff include dental, life, medical, and vision insurance and a health savings account and health reimbursement account. This line item also includes the auto allowance, up to \$400/month, for the Executive Director for the wear-and-tear and other travel-related expenses of their personal vehicle for business use in lieu of mileage reimbursement based on the County of Fresno's policy of use.				
\$235,210	x	15%	+	\$6,000
FY 2024-25 Projected Actuals		Rate Increase		Auto Allowance
	Original Amount	Revised Amount	Variance	
	276,492	276,492	0	
Revised Justification: No changes to this line item.				
Total Evaluation Expense	276,492	x	3%	8,295
Total Program Expense	276,492	x	74%	204,604
Total Administration Expense	276,492	x	23%	63,593

				2025-2026 Approved Revised Budget
Worker's Compensation Expense				\$4,086
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.				
\$3,553	x	15%	=	\$4,086
FY24-25 Premium		Est. Annual Rate Increase		Budgeted Amount
	Original Amount	Revised Amount	Variance	
	4,086	4,086	0	
Revised Justification: No changes to this line item.				
Total Evaluation Expense	4,086	x	3%	123
Total Program Expense	4,086	x	74%	3,024
Total Administration Expense	4,086	x	23%	940

COST ANALYSIS
BUDGET LINE ITEM DETAIL

					2025-2026 Approved Revised Budget
Audit Expense					\$30,000
Original Justification:					
Expenses for mandatory independent audit services for the Commission are projected to be \$24,500 for the fiscal year. The estimate is based on the proposal provided by the awarded auditing firm in their submission resulting from the Commission's Request for Quotations procurement in 2020 for auditing services. These services will go out to bid toward the end of the fiscal year.					
	Original Amount	Revised Amount	Variance		
	29,000	30,000	1,000		
Revised Justification: No major change to this line item.					
Total Evaluation Expense	30,000		x	0%	0
Total Program Expense	30,000		x	0%	0
Total Administration Expense	30,000		x	100%	30,000
Capital Equipment Expense					\$15,000
Original Justification:					
Currently, the Commission owns 12 staff workstations (computer, monitor, printer, keyboard, etc.). Staff recommends setting aside \$5,000 for possible replacement of two computers (estimated at \$2,500 per computer with taxes included) that are reaching their useful life which were not replaced in the prior fiscal year, an additional \$5,000 for unforeseen replacement or repairs of other equipment and/or furniture.					
	Original Amount	Revised Amount	Variance		
	10,000	15,000	5,000		
Revised Justification: An increase to this line item to account for audio-visual improvements in the Commission's conference space.					
Total Evaluation Expense	15,000		x	3%	450
Total Program Expense	15,000		x	74%	11,100
Total Administration Expense	15,000		x	23%	3,450
Commissioner/Advisory Expense					\$3,000
Original Justification:					
This line item is budgeted for a maximum of seven Commissioners for potential meeting-related equipment or expenses, trainings/workshops, etc., associated with the agency's business. Examples include but are not limited to the F5 State Annual Conference attendance, F5 Advocacy Day, mileage reimbursement, etc. The estimated annual amount is budgeted at \$200 per Commissioner, maximum seven.					
	Original Amount	Revised Amount	Variance		
	1,400	3,000	1,600		
Revised Justification: Increase to this line item with the addition of a new Commissioner.					
Total Evaluation Expense	3,000		x	0%	0
Total Program Expense	3,000		x	0%	0
Total Administration Expense	3,000		x	100%	3,000
Dues and Subscriptions Expense					\$72,187
Original Justification:					
The cost associated with dues and subscriptions for the twelve-month period comprises required dues to the First 5 Association (each county pays a proportionate share of the cost of maintaining the Association) plus the allotment for the cost of miscellaneous subscriptions, publications, and dues (i.e. Adobe Acrobat Pro, Microsoft 365 Suite, Amazon, Canva, Fresno Bee, Zoom Video Conferencing, etc.).					
		FY25-26 F5 Assoc. Dues	\$47,324		
		Technology- Related Subscription Fees	\$19,600		
		Miscellaneous Subscriptions	\$5,263		
		Total	\$72,187		
	Original Amount	Revised Amount	Variance		
	72,187	72,187	0		
Revised Justification: No change to this line item.					
Total Evaluation Expense	72,187		x	3%	2,166
Total Program Expense	72,187		x	74%	53,418
Total Administration Expense	72,187		x	23%	16,603

COST ANALYSIS
BUDGET LINE ITEM DETAIL

				2025-2026 Approved Revised Budget	
Equipment Rental/Maintenance Expense					
Original Justification:					\$70,858
Equipment Maintenance: The Commission's equipment maintenance for their copier/scanner. The estimated cost breakdown is:					
		Equipment Maintenance Sub-total			\$5,628
Computer & Information Technology Maintenance: The Commission contracts out Information Technology (IT) support for workstation/desktop management, server management, anti-virus software, support for Adobe products and supports and deploys hosted email and storage via Office365.					
		Computer Maintenance Sub-total			\$26,280
Software Maintenance: Monthly and annual estimated costs for each software type as quoted by the Commission's IT contractor and are based on actuals from the prior budget year. The Commission pays a flat rate for its accounting system software on an annual basis of \$14,750. Additionally, the renewal of the contract with the accounting system provider, Blackbaud, is approaching and that anticipated amount is included. Lastly, staff recommends allocating budget for unforeseen costs associated with this line.					
		Software Sub-total			\$31,450
		Unforeseen Expense			\$7,500
		Equipment Rental/ Maintenance Expense Total			\$70,858
	Original Amount	Revised Amount	Variance		
	70,858	70,858	0		
Revised Justification: No change to this line item.					
Total Evaluation Expense		70,858	x	3%	2,126
Total Program Expense		70,858	x	74%	52,435
Total Administration Expense		70,858	x	23%	16,297

				2025-2026 Approved Revised Budget	
General and Administrative Expense					
Original Justification:					\$40,000
Costs associated with management, finances, and other expenses which are incurred by or allocated to the Commission for general management and administration of the Commission that cannot be assigned to a specific line item. Costs include bank charges, operational advertising costs, dependent care plan, etc. Bank charges average \$1,000 per month. This expense line item is based on prior year expenses.					
	Original Amount	Revised Amount	Variance		
	40,000	40,000	0		
Revised Justification: No change to this line item.					
Total Evaluation Expense		40,000	x	0%	0
Total Program Expense		40,000	x	0%	0
Total Administration Expense		40,000	x	100%	40,000

				2025-2026 Approved Revised Budget	
Insurance Expense					
Original Justification:					\$209,807
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>Budget Amount</u>			
	Special Property Insurance Policy	\$ 188,487			
	Special Liability Insurance Policy	\$ 9,956			
	Cyber Crime Insurance	\$ 3,864			
	Contingency	\$ 7,500			
	Total	\$ 209,807			
	Original Amount	Revised Amount	Variance		
	209,807	209,807	0		
Revised Justification: No change to this line item.					
Total Evaluation Expense		209,807	x	3%	6,294
Total Program Expense		209,807	x	74%	155,257
Total Administration Expense		209,807	x	23%	48,256

COST ANALYSIS
BUDGET LINE ITEM DETAIL

Local Travel Expense - Local Mileage					2025-2026 Approved Revised Budget
Original Justification:					\$4,000
Annually, Commission Staff who are contract managers are required to administer Annual Contract Reviews to all funded Service Providers which may require traveling locally on behalf of the Commission throughout Fresno County. Additionally, staff occasionally travels for the Commission for various reasons including off-site technical assistance to Service Providers and various Community Partner convenings. Estimated costs are projected based on past expense trends. Currently, the GSA mileage rate is 0.70¢ per mile.					
	Original Amount	Revised Amount	Variance		
	3,900	4,000	100		
Revised Justification: No major changes to this line item.					
Total Evaluation Expense		4,000	x	3%	120
Total Program Expense		4,000	x	74%	2,960
Total Administration Expense		4,000	x	23%	920
Materials and Supplies Expense					2025-2026 Approved Revised Budget
Original Justification:					\$10,000
This line item includes costs associated with general office supplies, postage costs, in-house and outside printing, and other expenses required for operating the Commission's business. Cost break down includes \$100 per month x 12 months for a total of \$2,400 per year. Staff recommends setting aside an additional \$5,000 for any unexpected materials costs, such as mandatory document printing, signage, etc. as we anticipate the new Strategic Plan.					
	Original Amount	Revised Amount	Variance		
	6,700	10,000	(3,300)		
Revised Justification: A slight increase to this line item for things like printing of the strategic plan and some other Early Matters Fresno materials.					
Total Evaluation Expense		10,000	x	3%	300
Total Program Expense		10,000	x	74%	7,400
Total Administration Expense		10,000	x	23%	2,300
Overhead Expense					2025-2026 Approved Revised Budget
Original Justification:					\$175,000
The Commission occupies 15% of the leasable space within the Lighthouse for Children facility and so is responsible to pay its proportionate share of the overhead costs. Overhead costs include utilities (water, waste, gas & electricity, etc.), facility contracted services (security, janitorial, landscaping, etc.), insurance and taxes and a facility management services contract. The remaining amount for the facility is budgeted within the Strategic Plan Investments for the Child Development Center and Community Learning Center.					
	Original Amount	Revised Amount	Variance		
	175,000	175,000	0		
Revised Justification: No changes to this line item.					
Total Evaluation Expense		175,000	x	3%	5,250
Total Program Expense		175,000	x	74%	129,500
Total Administration Expense		175,000	x	23%	40,250

COST ANALYSIS
BUDGET LINE ITEM DETAIL

					2025-2026 Approved Revised Budget	
Professional Services Expense						
Original Justification:					\$81,672	
The Commission utilizes this line item to obtain specific, technical or unique functions performed by independent contractors or consultants whose occupations are not fulfilled by Commission staff. Examples include attorneys, human resources, payroll services, investment custodial services, realty consultants, and other specialized administrative supports. Budget amounts are based on past trends, average monthly rates and quotes multiplied by 12 months. Staff recommends including budget for other miscellaneous professional services to include services for consultants, translators (services when needed), human resources coaching, real estate consultation and other short-term consultants.						
	Monthly			Add'l Services		
Legal Services	\$1,810	x 12 =	\$21,720	+ \$7,000 =	\$28,720	
H.R. Services	\$675	x 12 =	\$8,100	+ \$12,000 =	\$20,100	
Investment Services	\$1,014	x 12 =	\$12,168	=	\$12,168	
Custodial Services	\$292	x 12 =	\$3,500	=	\$3,500	
Payroll Services	\$170	x 12 =	\$2,040	+ \$5,500 =	\$7,540	
Misc. Professional Services					\$9,644	
Professional Services Total					\$81,672	
	Original Amount		Revised Amount	Variance		
	78,980		81,672	2,692		
Revised Justification: No changes to this line item.						
Total Evaluation Expense			81,672	x	0%	0
Total Program Expense			81,672	x	0%	0
Total Administration Expense			81,672	x	100%	81,672

					2025-2026 Approved Revised Budget	
Program Development Expense/Strategic Planning Implementation						
Original Justification:					\$15,000	
This line item exists for additional or unforeseen costs for program development, the implementation of the Strategic Plan, and/or printing materials to showcase the Commission's Strategic Plan. Various potential costs may arise such as designing the plan, materials for the presentation of the plan, translation services, other printing, etc.						
	Original Amount		Revised Amount	Variance		
	10,000		15,000	(5,000)		
Revised Justification: Increase to this line item is to account for the Commission's commitment to explore a facilitated cost modeling cohort with community partners.						
Total Evaluation Expense			15,000	x	0%	0
Total Program Expense			15,000	x	100%	15,000
Total Administration Expense			15,000	x	0%	0

					2025-2026 Approved Revised Budget	
Staff Training, Travel & Conference Expense						
Original Justification:					\$21,000	
Estimated cost for Commission staff to attend local and out of town trainings/conferences on behalf of the Commission. All trainings & conferences attended are required to be aligned with the Strategic Plan per the Commission's Travel Policy and Procedures Manual. Trainings/conferences include, but are not limited to, collaborative meetings, the First 5 State annual conference, First 5 Association quarterly meetings and summits, annual planning days, Government Finance Officer Association trainings, Early Care & Education meetings/conferences, legislative visits, State Conferences, etc. Average cost of travel for one staff on one trip is \$500 which includes transportation, lodging, registration, per diem, etc. With the relaxation of pandemic protocols and travel restrictions, travel has increased.						
	Original Amount		Revised Amount	Variance		
	21,000		21,000	0		
Revised Justification: No changes to this line item.						
Total Evaluation Expense			21,000	x	3%	630
Total Program Expense			21,000	x	74%	15,540
Total Administration Expense			21,000	x	23%	4,830

COST ANALYSIS
BUDGET LINE ITEM DETAIL

Telephone Expense					2025-2026 Approved Revised Budget	
Original Justification:					\$19,172	
Telephone expenses include the Commission's phone landlines and data lines (internet) for accessibility are necessary for the operations of the agency. Staff recommends budgeting for unforeseen expenses as the new contract for the phone lines begins in FY 2025-2026.						
	<u>Monthly Amount</u>		<u>Months</u>		<u>Annual Amount</u>	
Landlines & Data lines	\$1,056	x	12		\$12,672	
Unforeseen Related Expenses					\$6,500	
				Telephone Expense Total	\$19,172	
	Original Amount		Revised Amount		Variance	
	19,172		19,172		0	
Revised Justification: No changes to this line item.						
Total Evaluation Expense			19,172	x	3%	575
Total Program Expense			19,172	x	74%	14,187
Total Administration Expense			19,172	x	23%	4,410