



1700 S. El Camino Real, Suite 405
San Mateo, CA 94402-3050
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**FIRST 5 SAN MATEO COUNTY
FINANCE AND ADMINISTRATION COMMITTEE MEETING**

DATE: Monday, February 10, 2020
TIME: 9:00 AM to 10:00 AM
ADDRESS: 1700 S. El Camino Real, Suite 405
San Mateo, CA 94402

MEMBERS: Rosanne Foust, Alexis Becerra, Pam Frisella

STAFF: Kitty Lopez, Khanh Chau

AGENDA

1.	Approval of the Finance and Administration Committee Agenda	Foust
2.	Elect Committee Chair for 2020	Foust / Lopez
3.	Approval of the October 7, 2019 Finance and Administration Committee Meeting Minutes (See Attachment 3)	Foust
4.	Budget Monitoring Report as of January 31, 2020 (See Attachment 4, 4A, 4B)	Lopez / Chau
5.	Review and Recommend Approval of F5SMC's Revised Budget FY19-20 (See Attachments 5, 5A, 5B, 5C)	Lopez / Chau

Next Meeting: April 13, 2020

**FIRST 5 SAN MATEO COUNTY
FINANCE AND ADMINISTRATION COMMITTEE
MEETING MINUTES**

October 7, 2019

- Commission Member: Rosanne Foust, Alexis Becerra
- Members Absent Pam Frisella, Michael Garb
- Staff: Kitty Lopez, Khanh Chau
- Minutes: Khanh Chau

1. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the October 7, 2019 Finance and Administration Committee Meeting Agenda was made by Commissioner Becerra, seconded by Commissioner Foust. Unanimously approved.

2. Approval of the June 17, 2019 Finance and Administration Committee Meeting Minutes

A Motion for Approval of the June 17, 2019 Finance and Administration Committee Meeting Minutes was made by Commissioner Becerra, seconded by Commissioner Foust. Unanimously approved.

3. Review and Recommend Approval of F5SMC's FY 2018-19 Budget Close Out

Kitty Lopez briefly stated that we have received higher Interest and Tobacco Tax Revenues with the inclusion of Prop 56 back-fill; we also acquired additional revenues from various private grants. Total Expenditures are \$1.8 M below the planned budget as a result of under spending in Program Appropriations associating with delayed contracting of various SPIP lines; we have higher Ending Fund Balance than initial projection at the end of FY 2018-19 Budget Close-Out.

Committee members reviewed FY 2018-19 Budget Close-Out documents. Committee members stated that the presented FY 2018-19 Budget Close Out as of June 30, 2019 are clean, clear, and straight forward document. Committee members endorsed its approval recommendation.

A Motion for Recommend Approval of the F5SMC's FY2018-19 Budget Close-Out as of June 30, 2019 was made by Commissioner Becerra, seconded by Commissioner Foust. Unanimously approved.

4. Review and Recommend Approval of F5SMC's Basic Financial Statements for the Year Ending June 30, 2019 Audit Reports and its Submission to First 5 California and to California State's Controller Office

Kitty Lopez stated that we need an official approval of the F5SMC's Basic Financial Statements for the Year Ending June 30, 2019 Audit Reports for continuous funding of

Tobacco Tax. Kitty Lopez cited that First 5 San Mateo County obtains “clean opinions” for three Independent Auditor Reports, as summary presented in the audit memo:

- Independent Auditors’ Report on the Financial Statements: Unmodified opinion (clean opinion);
- Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliances and Other Matters: No deficiencies, no instances of non-compliances (clean opinion);
- Independent Auditors’ Report on State Compliance: F5SMC complied in all material respects with the compliance requirements (clean opinion).

Kitty Lopez cited that F5SMC has hired R. J. Ricciardi, Inc. audit firm for 7 years due to its institutional knowledge of F5SMC’s business and its audit efficiency in meeting tight deadlines of the County Controller Office (September 29, 2019) and of the First 5 California and State Controller Office (November 1, 2019); Kitty Lopez added, according to staff research, County of San Mateo has employed the same audit firm for nearly 20 years. Staff Khanh Chau added that R.J. Ricciardi firm’s extensive experiences in GASB 68 reporting are also an important criteria in audit firm selection.

Committee members cited one of many reasons to retain existing auditor due to its institutional knowledge of client businesses and auditor rotation may be necessary if there are ongoing audit findings. Committee members suggested to move the Independent Auditors’ Report Outcomes and the Fiscal Impact to the first page of the audit memo for better attention of the readers. Committee members praised the cleanness and straightforwardness of F5SMC’s audit reports and endorsed its approval.

A Motion for Recommend Approval of the F5SMC’s Basic Financial Statements for the Year Ending June 30, 2019 Audit Reports and its Submission to First 5 California and to California State’s Controller Office was made by Commissioner Becerra, seconded by Commissioner Foust. Unanimously approved.

Commissioner Foust adjourned the meeting at 9:20 AM.

DATE: February 10, 2020
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of January 31, 2020

BUDGET MONITORING REPORT as of January 31, 2020 HIGHLIGHTS

Budget Monitoring Report as of January 31, 2020 Highlights

The Budget Monitoring Report as of January 31, 2020 is presented in **Attachments 4A and 4B**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 58.33%

REVENUES

- YTD Interest Revenue projection is \$128K or 82%, that represents a positive variance or 24% higher than YTD Benchmark due to higher interest earning rate in the County investment pool.
- YTD Tobacco Tax Revenue projections are \$4.310 million or 82%, that represents 24% negative variance lower than YTD Benchmark due to the backfill revenue of \$1.3 million Prop 56 Tobacco Tax.
- YTD F5CA IMPACT Grant Revenue estimate is \$335K or 58%, which is in line of YTD Benchmark.
- YTD F5 San Francisco IMPACT HUB TA FY19-20 Revenue estimate is \$20K or 58%, which is in line with YTD Benchmark.
- YTD David Lucile Packard Foundation - Help Me Grow Grant Revenue estimate is \$50K.
- YTD San Mateo County Health System – Watch Me Grow Clinic Based Services Revenue estimate is \$212K or 58%, which is in line with YTD Benchmark.
- YTD Total Revenues projections are \$5.136 million or 79%, that represents a positive variance or 21% higher than YTD Benchmark. Major attributable factors to this positive variance are higher Interest Revenue and the backfill revenue of \$1.3 million Prop 56 Tobacco Tax.

APPROPRIATIONS

- YTD Program Expenditures projections are \$4.173 million or 46%, that represents a positive variance or 12% below YTD Benchmark. Major contributions to this positive variance are attributable to pending planning and contracting of PAC, Evaluation, and Emerging Project and pending new grant executions.
- YTD Admin Expenditures projections of \$374K or 52% that represents a positive variance or 6% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending in Other Professional Services and various administrative areas.
- **YTD Total Appropriations (Net Appropriations*)** projections are \$4.546 million or 47%, that represents a positive variance or 11% below YTD Benchmark. Major contributions to this positive variance are attributable to pending planning and contracting of SPIP18-20, pending new grant executions, and under spending in various Operating Budget Lines.

ENDING FUND BALANCE (RESERVES*)

- At this time, we are projecting Ending Fund balance (Reserves*) of \$11.020 million or 152%, that represents a positive variance of 52% or \$3.791 million higher than the planned budget.

Attachment 4

Major contributions to this positive variance are attributable to higher Interest Revenue and higher Prop 56 Tax Revenue paired with under spending in both Program and Administrative Appropriations.

CHALLENGES:

- There is 5-month delay in Prop 10 Tax Revenue disbursements versus 2.5 month gap of normal disbursement schedule, which could potentially cause cash flow problems in a year or two, when the F5SMC's Reserves are exhausted. Kitty Lopez, F5SMC Executive Director, is in weekly communication with First 5 Association and F5CA regarding rectifying this situation for all First 5's in the State.

First 5 Association of California has established a Fiscal Committee Task Force to work closely with First 5 California and the State aiming to resolve the Tobacco Tax Revenue delayed disbursement immediately.

YTD Benchmark: 58.33%

	FY19-20 Adopted Budget	YTD January 31, 2020	Accruals*	YTD Combined	% YTD Combined	Notes
REVENUE						
FUND BALANCE BEGINNING (BEGINNING RESERVES*)	10,430,525	10,430,525		10,430,525		
Interest	156,458	114,562	13,038	127,600	82%	Higher Interest Revenue due to higher interest earning rate
Tobacco Tax Revenue	5,254,000	2,121,035	2,189,167	4,310,202	82%	Received \$1.3 million Prop 56 Revenue; however, monthly Prop 10 Revenue are sustainably delayed for 5 months
F5CA IMPACT Grant	575,000		335,417	335,417	58%	7 months of Revenue estimates; pending Q1 &Q2 billing to the State
F5SF IMPACT HUB TA FY19-20			20,417	20,417		7 months of Revenue estimates; pending billing at the year end closing.
David Lucile Packard Foundation - Help Me Grow Grant	100,000		50,000	50,000	50%	\$150K grant revenue received
San Mateo County Health System - WMG Clinic Based Services Grant	362,765		211,613	211,613	58%	7 months of Revenue estimates; pending billing at the year end closing.
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	65,000	65,000		65,000	100%	\$65K grant revenue received
Miscellaneous Revenue		16,224	-	16,224		Compensation Insurance Refunds
TOTAL REVENUES	6,513,223	2,316,821	2,819,651	5,136,472	79%	Positive variances due to Prop 56 Revenue received higher than anticipated and the receipt of various Non-Tobacco Tax Grant fundings
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)	16,943,748	12,747,346	2,819,651	15,566,997	92%	

APPROPRIATIONS						
1. Program						
Family Engagement	1,712,067	832,138	142,672	974,810	57%	
Child Health & Development	1,744,041	705,034	145,337	850,371	49%	
Early Learning	1,665,000	685,899	138,750	824,649	50%	
Policy Advocacy, Communications & Systems Change	800,502	106,166	69,209	175,375	22%	
Emerging Projects	334,600	31,772		31,772	9%	
Kit for New Parent KNP (KNP)	42,000	6,488	0	6,488	15%	
Regional Cost Sharing	45,000	0		0	0%	

	FY19-20 Adopted Budget	YTD January 31, 2020	Accruals*	YTD Combined	% YTD Combined	Notes
Program Salary & Benefits	607,381	322,122	0	322,122	53%	See Schedule 2
Grant Management and Big Data	194,896	48,448	16,241	64,689	33%	No big data project activities
Other Evaluation Projects	290,000		14,025	14,025	5%	Focus Group survey
Evaluation - Salaries & Benefits	173,784	95,964	0	95,964	55%	See Schedule 2
David Lucile Packard Foundation grant - Help Me Grow Grant	100,000		50,000	50,000	50%	
Watch Me Grow Clinic Based Services Grant	362,765	182,283	30,230	212,513	59%	
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	65,000		130,000	130,000	200%	Pending contracting to pass through fund to executors
F5CA IMPACT Grant	461,269	182,356	38,439	220,795	48%	Q2 expenditure estimates. Q2 invoices are due on Jan 31 2020
Program Operating Expenditures	197,800	77,927	18,745	96,672	49%	See Schedule 1
Shared Admin Staff Time	194,712	102,422		102,422	53%	See Schedule 1
Subtotal Program Appropriations	8,990,817	3,379,019	793,648	4,172,667	46%	Positive variances due to pending SPIP contracting and pending new grant execution.
2. Administrative						
Admin Salaries and Benefits	526,442	276,920	-	276,920	53%	See Schedule 2
Admin Operating Expenditures	197,800	77,927	18,745	96,672	49%	See Schedule 1
Subtotal Administrative Appropriations	724,242	354,846	18,745	373,591	52%	
Administrative Cost Rate %	7%	10%	2%	8%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)	9,715,059	3,733,865	812,393	4,546,258	47%	Positive variances due to pending SPIP contracting and pending new grant execution and underspending in Shared Operating Budget.
ENDING FUND BALANCE (ENDING RESERVES*)	7,228,688.88	9,013,481.00	2,007,257.74	11,020,738.74	152%	Positive variance due to higher Interest Revenues, pending SPIP Contracting and new grant execution, and underspending in shared operating budget

Color code

Shared Budget/Shared Cost

Revenue ; Fund Balance

Appropriations

Salaries & Benefits

	FY19-20 Adopted Budget		YTD January 31, 2020	Accruals*	YTD Combined	% YTD Combined	Notes
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Note 1:

At the March 26, 2018 Commission Meeting, Commission reviewed and approved the use of Reserves* to fund the approved FY17-18 Revised Budget. At the same time moving forward, F5SMC will add budget terminologies used by the County to F5SMC Budget for a comparable reading with County internal budget system.

*Total Sources, Net Appropriations, Reserves, Total Requirements with asterisk * are budget terminologies used by the County of San Mateo.

Note 2:

This Budget Monitoring Report is presented in a Hybrid Format as per suggestion of Finance and Administration Committee members.

The YTD Actuals column reflects Actual Revenues and Actual Expenditures reported in Countywide OFAS Accounting System.

The YTD Accruals* (with an asterisk) column is a hybrid presentation using Modified Accrual Accounting or Projections. When Revenue and Expenditures are not measurable in monetary terms or are not available, Committee members suggest to make a Projection for the reporting month.

Technical Terms

1. Modified Accrual

Under Modified Accrual, Revenue is recognized and recorded when measurable and available to finance the expenditures of the current period; Available, under Modified Accrual, means collectible within the current period or soon enough to be used to pay liabilities of the current period; Measurable means quantifiable in monetary terms. Per F5CA, Prop 10 Tax Revenue is recorded when the Prop 10 Tax Revenue is posted on the F5CA website.

Expenditures are recognized and recorded when the related liability incurred with some exceptions.

2. Internal Reporting

The Budget Monitoring Report is an internal report, typically is designed to accomplish two goals:

- (a) allows management to monitor compliance with legal and contractual provisions applicable to the management of public funds; and
- (b) provides management with the information on current performance that it needs to make future financial plans.

Because internal reports are designed to serve the needs of management, management is free to select the format and content it believes is most relevant, with timeliness being a key consideration for their use as monitoring or planning documents.

References

- 1. Modified Accrual: Becker CPA Review, Financial, 2009 Edition Textbook, page F8-12
- 2. Internal Reporting: First 5 Association of California - Financial Management Guide - Fifth Edition, 2015, Updated 12/15/15, page 51

Schedule 1 - Operating Budget Monitoring as of January 31, 2020

	ORG / ACCT#	FY19-20 Adopted Budget	YTD January 31, 2020	Accruals*	YTD Combined	% YTD Combined	Notes
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000	0	2,000	2,000	100%	\$2K accrual for printing of the newly Strategic Plan
General Office Supplies	19510-5193	7,500	1,849	1,200	3,049	41%	
Photocopy Lease & Usage	19510-5196	4,000	1,520	333	1,853	46%	
Computer Supplies	19510-5211	18,000	1,773	5,000	6,773	38%	3 new laptops purchase in replacement of 3 retired equipment
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	13,645		13,645	91%	
Auto Allowance	19510-5712	11,000	6,672		6,672	61%	
Meetings & Conference Expense	19510-5721	12,000	5,786	5,104	10,890	91%	Accruals of staff travel expenses to F5 California Association in Palm Spring in December 2019
Commissioners Meetings & Conference Exp	19510-5723	5,000	420		420	8%	
Other Business Travel Expense	19510-5724	5,000	122	6,000	6,122	122%	Estimates of staff travel expenses to F5CA in Irvine in Feb 2020 and Cohort training
Dept. Employee Training Expense	19510-5731	5,000		1,100	1,100	22%	Staff attend 2020 Bay Area Leadership for Equity & Opportunity Cohort training
Wellness grant	19510-5856		439		439		
Other Professional Services	19510-5858	60,000			0	0%	Place Holder
Sub Total - Services & Supplies		144,500	32,226	20,737	52,963	37%	Positive variances due to underspend in Other Professional Services
II. Other Charges							
Telephone Service Charges	19510-6712	3,500	1,726	292	2,018	58%	
Automation Services - ISD	19510-6713	45,000	22,119	3,750	25,869	57%	
Annual Facilities Lease	19510-6716	95,000	44,689	7,989	52,678	55%	
General Liability Insurance	19510-6725	7,500	4,419	737	5,156	69%	County liability Insurance increase

Schedule 1 - Operating Budget Monitoring as of January 31, 2020

ORG / ACCT#		FY19-20 Adopted Budget	YTD January 31, 2020	Accruals*	YTD Combined	% YTD Combined	Notes
Official Bond Insurance	19510-6727	600	134	23	157	26%	
Human Resources Services	19510-6733	2,000	303		303	15%	One time LMS services fee
Countywide Security Services	19510-6738	500	496		496	99%	One time Countywide security services fee
All Other Service Charges	19510-6739	50,000	26,957	165	27,122	54%	
A-87 Expense	19510-6821	47,000	22,784	3,797	26,581	57%	
Sub Total - Other Charges		251,100	123,627	16,753	140,380	56%	
Total Operating Expenditures		395,600	155,853	37,490	193,343	49%	Positive variances due to underspending in various Operating Budget lines
Program Operating Expenditures		197,800	77,927	18,745	96,672	49%	50% allocation of Total Operating Expenditures
Admin Operating Expenditures		197,800	77,927	18,745	96,672	49%	50% allocation of Total Operating Expenditures

Schedule 2 - Salaries & Benefits as of January 31, 2020

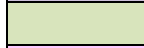
Program Staff & Shared Admin Staff	802,093	424,544		424,544	53%	
Evaluation Staff	173,784	95,964		95,964	55%	
Admin Staff	526,442	276,920		276,920	53%	
Total Salaries and Benefits	1,502,319	797,428	0	797,428	53%	

Color code

Shared Budget/Shared Cost



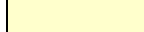
Revenue ; Fund Balance



Appropriations



Salaries & Benefits



DATE: February 10, 2020
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of First 5 San Mateo County's FY 2019-20 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2019-20 Revised Budget

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2019-20 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2019-20 Revised Budget

SUMMARY OF FY 2019-20 REVISED BUDGET

	FY 2019-20 Initial Adopted Budget	FY 2019-20 Revised Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Beginning Fund Balance (Beginning Reserves*)	10,430,525	11,723,535	1,293,010	12%
Total Revenues	6,513,223	6,647,223	134,000	2%
Total Available Fund (Total Sources*)	16,943,748	18,370,758	1,427,010	8%
Total Appropriations (Net Appropriations*)	9,715,059	9,824,059	109,000	1%
Ending Fund Balance (Ending Reserves*)	7,228,689	8,546,699	1,318,010	18%
Total Requirements* (Net Appropriations* + Ending Reserves*)	16,943,748	18,370,758	1,427,010	7%
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(3,201,836)	(3,176,836)	25,000	

**Beginning Reserves, Total Sources, Net Appropriations, Ending Reserves, Total Requirements are budgetary terminologies used by the County of San Mateo.*

*** Please read Details of FY 2019-20 Revised Budget presented in Attachments 5A, 5B, 5C (Schedule 1 and Schedule 2) presented in the following pages.*

FISCAL IMPACTS

Beginning Fund Balance will be adjusted increase by \$1,293,010 as per the outcome of the audit report for the year ending 6.30.2019

The net change of Ending Fund Balance (Ending Reserves*) as a result of these budget adjustments will be an increase of \$1,318,010 in the FY 2019-20 Revised Budget.

FY 2019-20 Revised Budget changes results in a Budget Deficit of \$3,176,836. This represents \$25,000 less than Initial Adopted Budget Deficit for FY 2019-20. Therefore, we will draw from the Reserves in order to fund the Community Investments.

For County Controller Office, the purposes of the Appropriations Transfer Request (ATR) for the F5SMC's FY2019-20 Revised Budget in the County Budget System, the Fund Balance has not been adjusted.

The Administrative Cost Rate is 7% which remains below 12% of the approved Administrative Cost Policy for the FY2019-20.

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2019-20 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2019-20 Revised Budget

F5SMC'S FY 2019- 20 REVISED BUDGET PROPOSAL

BACKGROUND

1. Per the County Budget Act (Government Code §§ 29000-29144, 30200 and 53065), the County Manager's Office and the County Controller's Office have requested F5SMC include the language of the use of Fund Balance (Reserves*) in its Budget memo to the Commission.
2. Since its inception, F5SMC has used different terminologies in its audit reports, budget documents, and Long-Term Financial Plan than those used by the County of San Mateo. The rationales are for (1) comparable terminologies used across F5SMC's audit reports, budget documents, and Long-Term Financial Plan; (2) for the usefulness of the general public; and (3) for consistent language used by First 5 California and by other First 5 Commissions throughout the State. Since March 2018, F5SMC added budgetary terminologies used by the County to F5SMC Budget.
3. As per F5SMC's Strategic Plan FY 2015-20 and LTFP FY 2018-19 approved by the Commission, the Commission approved higher Community Investments than its fiscal revenues by drawing down the Ending Fund Balance (Ending Reserves*) to fund strategic initiatives. As a reminder, F5SMC has continued to draw down \$3-4 million per year, per the Strategic Plan and per Long-Term Financial Plan.

FY2019-20 REVISED BUDGET ASSUMPTIONS

- FY 2019-20 Revised Budget was anticipated after the FY 2018-19 Financial Audit completion when under spending contracts and Audited Ending Fund Balance as of 6.30.2019 became available.
- FY 2019-20 Initial Adopted Program Budget was approved by Commission in June 2019 and was based on the approved SPIP 2018-20 Funding Allocations while contract negotiations were ongoing; these contract budgets for FY 2019-20 become available generally after grantees' FY2018-19 Year End Closing.
- FY 2019-20 Revised Budget is necessary to honor grant executions and contract obligations; and to reflect the increase Revenues and increase Appropriations as agency won various new grant awards and new contract executions started.

DETAILS FY 2019-20 REVISED BUDGET are presented in Attachments 5A, 5B, 5C (Schedule 1, and Schedule 2).

A. BEGINNING FUND BALANCE (BEGINNING RESERVES*)

Beginning Fund Balance (Beginning Reserves*) produce a net increase of \$1,293,010 as the Audited Beginning Fund Balance (Beginning Reserves*) is adjusted as the result of FY 2018-19 Audit Report outcome.

B. TOTAL REVENUES

Total Revenues produce a net increase of \$134,000:

- \$45,000 reflects Interest Revenue increase due to higher interest earning rates;
- \$39,000 reflects new revenue of FY 2019-20 IMPACT HUB TA grant award;
- \$50,000 reflects new revenue of Mental Health Services Act MHSA-Prop 63 grant award.

C. TOTAL AVAILABLE FUND (TOTAL SOURCES*)

Total Available Funds (Total Sources*) produce a net increase of \$1,427,919

D. PROGRAM APPROPRIATIONS

Total Program Appropriations produce a net increase of \$109,000:

Net Increases by \$327,000 from various SPIP budget lines and Non-Tobacco Tax grants

- \$120,000 combined increases of Children Health & Development and Family Engagement budget lines to honor contract obligations and new contract execution.
- \$50,000 increase for the execution of Mental Health Services Act MHSA –Prop 63 grant:
- \$65,000 increase for the execution of the Build Up Kids Facilities grant;
- \$35,000 increase for the execution of the FY19-20 IMPACT HUB TA grant;
- \$7,000 net increases of allocated Revised Operating Budget FY 2019-20 (Schedule 1).

Net Decreases by (\$218,000) from various SPIP budget lines

- (\$211,000): decreases in Other Evaluation Projects associated with pending planning and contracting with anticipated execution after FY 2019-20.
- (\$7,000): net decreases of allocated Revised Operating Budget FY 2019-20 (Schedule 1)

E. ADMINISTRATIVE APPROPRIATIONS

Total Administrative Appropriations produce a neutral variance

- \$7,000: net increases of allocated Revised Operating Budget FY 2019-20 (Schedule 1)
- (\$7,000) net decreases of allocated Revised Operating Budget FY 2019-20 (Schedule 1)

F. REVISED OPERATING BUDGET FY 2019-20 (Schedule 1)

Revised Operating Budget FY 2019-20 produce a neutral variance

Net Increases by \$14,000

- \$2,500 increase in General Office Supplies
- \$4,000 increase in Meeting and Conference Expenses
- \$4,000 increase in Other Business Travel Expenses
- \$2,000 increase in Department Employee Training Expenses
- \$1,500 increase in General Liability Insurance

Net Decreases by (\$14,000)

- (\$12,000) decrease in Other Professional Services
- (\$2,000) decrease in Human Resources Services (Employee Training held by HR)

G. SALARIES AND BENEFITS (Schedule 2): No changes**H. TOTAL APPROPRIATIONS**

Total Appropriations (Net Appropriations*) produce a net increase of \$109,000

I. ENDING FUND BALANCE

Ending Fund Balance (Ending Reserves*) produce a net increase of \$1,318,010.

FIRST 5 SAN MATEO COUNTY

FY 2019-20 REVISED BUDGET

Attachment 5B

	ORG/ACCT#	FY19-20 Initial Adopted Budget	Increase \$	(Decrease) \$	Revised Budget FY19-20	FY19-20 Revised Budget (+/-) vs FY19-20 Initial Adopted Budget (%)	Notes to Revised Budget FY19-20
REVENUE							
FUND BALANCE BEGINNING (BEGINNING RESERVES*)		10,430,525	1,293,010		11,723,535	12%	Beginning Fund Balance is adjusted as per the outcome of the FY18-19 Audit Report, page 11
Interest	19510-1521	156,458	45,000		201,458	29%	YTD Interest Revenue of \$115K as of December 30 2019
Tobacco Tax Revenue	19510-1861	5,254,000			5,254,000	0%	
F5CA IMPACT Grant	19510-1861	575,000			575,000	0%	
F5SF IMPACT HUB TA FY19-20	19510-2643		39,000		39,000		New IMPACT HUB grant FY19-20
David Lucile Packard Foundation - Help Me Grow Grant	19510-2643	100,000			100,000	0%	\$150K New Help Me Grow grant
San Mateo County Health System - WMG Clinic Based Services Grant	19510-2643	362,765			362,765	0%	
GILEAD - Build Up Kids Facilities Grant	19510-2643				0		
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19510-2643	65,000			65,000	0%	
Mental Health Services Act MHSA - Prop 63	19510-2643		50,000		50,000		\$300K New Mental Health Services grant
F5SMC Wellness Grant	19510-2658				0		
TOTAL REVENUES		6,513,223	134,000	-	6,647,223	2%	
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		16,943,748	1,427,010	-	18,370,758	8%	

APPROPRIATIONS							
1. Program							
Family Engagement	19540-6125	1,712,067			1,712,067	0%	
Child Health & Development	19540-6156	1,744,041	64,000		1,808,041	4%	2-year contract obligations and SPIP new contract execution
Early Learning	19540-6263	1,665,000	56,000		1,721,000	3%	2-year contract obligations
Policy Advocacy, Communications & Systems Change	19540-6814	800,502			800,502	0%	
Other Communications - Sponsorship	19540-6814				0		
Emerging Projects	19540-6814	334,600			334,600	0%	
Kit for New Parent KNP (KNP)	19540-6814	42,000			42,000	0%	

	ORG/ACCT#	FY19-20 Initial Adopted Budget	Increase \$	(Decrease) \$	Revised Budget FY19-20	FY19-20 Revised Budget (+/-) vs FY19-20 Initial Adopted Budget (%)	Notes to Revised Budget FY19-20
Regional Cost Sharing	19540-6814	45,000			45,000	0%	
Program Salary & Benefits		607,381			607,381	0%	Schedule 2
Grant Management and Big Data	19540-6265	194,896			194,896	0%	Include Persimmony
Other Evaluation Projects	19540-6265	290,000		(211,000)	79,000	-73%	Pending planning of other Evaluation projects with anticipated execution after FY 2019-20
Evaluation - Salaries & Benefits		173,784			173,784	0%	Schedule 2
David Lucile Packard Foundation grant - Help Me Grow Grant	19540-6131	100,000			100,000	0%	
San Mateo County Health System - Watch Me Grow Clinic Based Services Grant	19540-6131	362,765			362,765	0%	
Mental Health Services Act MHSA - Prop 63	19540-6131		50,000		50,000		New grant execution
GILEAD - Build Up Kids Facilities Grant	19540-6131		50,000		50,000		New grant execution
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19540-6131	65,000	65,000		130,000	100%	2-year grant execution
F5SF IMPACT HUB TA FY19-20	19540-6126		35,000		35,000		New grant execution
F5CA IMPACT Grant	19540-6126	461,269			461,269	0%	
Program Operating Budget		197,800	7,000	(7,000)	197,800	0%	See Schedule 1
Shared Admin Staff Time		194,712	0	0	194,712	0%	27% Admin staff time allocated to Program
Subtotal Program Appropriations		8,990,817	327,000	(218,000)	9,099,817	1%	
2. Administrative							
Admin Salaries and Benefits		526,442	0	0	526,442	0%	Schedule 2
Admin Operating Budget		197,800	7,000	(7,000)	197,800	0%	See Schedule 1
Subtotal Administrative Appropriations		724,242	7,000	(7,000)	724,242	0%	
Administrative Cost Rate %		7%			7%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		9,715,059	334,000	(225,000)	9,824,059	1%	
ENDING FUND BALANCE (ENDING RESERVES*)		7,228,689	1,093,010	225,000	8,546,699	18%	Net increase in Ending Fund Balance as a result of audited Beginning Fund Balance adjustment and various new grant awards and its grant execution

Color Coding

Shared Budget/Shared Cost

Revenue ; Fund Balance

Appropriations

Salaries & Benefits

Schedule 1- Revised Operating Budget FY19-20

ORG / ACCT#	FY19-20 Adopted Budget	Increase \$	(Decrease) \$	Revised Operating Budget FY19-20		Notes of Revised Operating Budget	
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000		2,000	0%		
General Office Supplies	19510-5193	7,500	2,500	10,000	33%	Purchase ergonomic workstation equipments for 2 staff	
Photocopy Lease & Usage	19510-5196	4,000		4,000	0%		
Computer Supplies	19510-5211	18,000		18,000	0%		
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	0	15,000	0%		
Auto Allowance	19510-5712	11,000	0	11,000	0%		
Meetings & Conference Expense	19510-5721	12,000	4,000	16,000	33%	Increase to cover Conferences expenses to F5CA Association Summit in Palm Spring and F5CA Summit in Irvine	
Commissioners Meetings & Conference Exp	19510-5723	5,000		5,000	0%		
Other Business Travel Expense	19510-5724	5,000	4,000	9,000	80%	Increase to cover staff Business Travel expenses to F5CA Association Summit in Palm Spring and F5CA Summit in Irvine	
Dept. Employee Training Expense	19510-5731	5,000	2,000	7,000	40%	Agency did not conduct Employee Professional Training in 2 years.	
Wellness grant	19510-5856			0			
Other Professional Services	19510-5858	60,000	0	(12,000)	48,000	-20%	Place holder
Sub Total - Services & Supplies		144,500	12,500	(12,000)	145,000	0%	
II. Other Charges							
Telephone Service Charges	19510-6712	3,500		3,500	0%		
Automation Services - ISD	19510-6713	45,000		45,000	0%		
Annual Facilities Lease	19510-6716	95,000		95,000	0%		
General Liability Insurance	19510-6725	7,500	1,500	9,000	20%	Liability Insurance increase	
Official Bond Insurance	19510-6727	600		600	0%		
Human Resources Services	19510-6733	2,000		(2,000)	0	-100%	
Countywide Security Services	19510-6738	500		500	0%		
All Other Service Charges	19510-6739	50,000		50,000	0%		
A-87 Expense	19510-6821	47,000		47,000	0%		
Sub Total - Other Charges		251,100	1,500	(2,000)	250,600	0%	
Total Shared Operating Budget		395,600	14,000	(14,000)	395,600	0%	
Allocated Program Operating Budget		197,800			197,800		Allocation rate 50%
Allocated Admin Operating Budget		197,800			197,800		Allocation rate 50%

Schedule 2 - Salaries & Benefits Budget FY19-20

Program Staff & Shared Admin Staff		802,093			802,093	0%	27% Admin staff time allocated to Program
Evaluation Staff		173,784			173,784	0%	
Admin Staff		526,442			526,442	0%	
Total Salaries and Benefits		\$ 1,502,319	\$ -	\$ -	\$ 1,502,319	0%	

Color Coding

- Shared Budget/Shared Cost
- Revenue ; Fund Balance
- Appropriations
- Salaries & Benefits
