

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

As authorized by Governor Newsom’s Executive Order N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Commission attending from separate remote locations. The meeting will be held and live cast from the following location where members of the public shall have the right to observe and offer public comment:

DATE: Monday, May 10, 2021

TIME: 9:00 AM to 10:00 AM

Join Zoom Meeting

Online:

<https://smcgov.zoom.us/j/95603532385?pwd=MmRpV1NwdCtRUlliVGVPc3Q5RD.FWUT09>

Phone: +1 669 900 6833

Meeting ID: 956 0353 2385, Passcode: 884431

This altered format is in observance of the recommendation by local officials that certain precautions be taken, including social distancing, to address the threat of COVID-19.

MEMBERS: Rosanne Foust, Alexis Becerra, Pam Frisella

STAFF: Kitty Lopez, Khanh Chau

AGENDA

1.	Approval of the Finance and Administration Committee Agenda	Becerra
2.	Approval of the February 8, 2021 Finance and Administration Committee Meeting Minutes (See Attachment 2)	Becerra
3.	Review: Budget Monitoring Report as of April 30, 2021 (See Attachments 3, 3A,3B, 3C)	Lopez / Chau
4.	Action: Review and Recommend Approval of F5SMC’s Policies and Bylaws (See Attachment 4)	Lopez / Chau
5.	Action: Review and Recommend Approval of F5SMC’s FY 2021-22 Budget Draft (See Attachments 5, 5A, 5B, 5C, 5D)	Lopez / Chau
6.	Discussion: <ul style="list-style-type: none"> • Auditor for the audit services for the year ending 6.30.2021 • Office space 	Lopez / Chau

Next Meeting: June 14, 2021

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

February 8, 2021

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

1. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the February 8, 2021 Finance and Administration Committee Meeting Agenda was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved.

2. Approval of the Finance and Administration Committee Meeting Minutes

A Motion for Approval of the October 19, 2020 Finance and Administration Committee Meeting Minutes was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved.

3. Select the Chair of the Finance and Administration Committee

Commissioner Frisella nominated Commissioner Becerra for the Chair of the Finance and Administration Committee. Commissioner Foust fully endorsed the nomination. A motion for selection of Commissioner Becerra as the Chair of the Finance and Administration Committee was made by Commissioner Frisella, seconded by Commissioner Foust. Unanimously approved.

Commissioner Foust continued chaired the meeting. Commissioner Becerra will chair the next Finance and Administration Committee Meeting.

4. Budget Monitoring Report as of January 31, 2021

Kitty Lopez briefly presented an overview of the Budget Monitoring Report as of January 31, 2021 comparing to 58% YTD Benchmark. YTD Total Revenue is 12% higher than YTD benchmark due to the inclusion of fiscal year Prop 56 Tax revenue and higher Interest revenue. YTD Total Appropriations is 8% below YTD Benchmark due to pending planning and contracting of SPIP18-20 Carry Over and under spending in various Administrative Budget Lines as the result of shelter-in-place and working outside the office. Projected Ending Fund balance of \$9.774 million or 120% represents a positive variance of 20% or \$1.649 million higher than the planned budget.

Committee members asked if agency or county covers cost of working from home. Kitty responded that all F5 staff have been equipped with laptops already 3 years ago, therefore we do not have any additional IT cost as staff works outside of the office. We also follow County Telework policy allowing reimbursements of some reasonable office supply costs.

Committee members reviewed the Budget Monitoring Report and had no further questions.

5. Review SPIP FY18-20 Carry Over

Kitty Lopez briefly presented an overview and rationales of the SPIP FY18-20 Carry Over. Kitty cited that most of the SPIP FY 18-20 carry over amounts were estimated at the time FY2020-21 Budget was proposed and approved at the May 2020 Commission Meeting. Due to the challenges of shelter-in-place and COVID 19 impacts, some contracts and planning processes were further delayed and their execution which resulted in a total SPIP FY18-20 Carry Over of \$1,075K, or \$225K higher underspending amount in the SPIP FY18-20 from initial projected amount of \$850K. SPIP FY18-20 Carry Over in the Adopted Budget FY2020-21. Kitty Lopez suggested the implementation of SPIP FY18-20 Carry Over be in parallel with the 3-year time frame of the new strategic plan FY 2020-23.

Committee members asked questions for clarification of the SPIP FY18-20 Carry Over and endorsed the reconciliation of its implementation within the 3-year time frame of the new strategic plan.

6. Review and Recommend Approval of F5SMC's FY2020-21 Revised Budget

Kitty Lopez cited that the Revised Budget is necessary to reflect more accurate information and to adjust budget changes of agency fiscal year budget in the County Budget and Accounting systems. Kitty Lopez briefly presented the FY 2020-21 Revised Budget with the Beginning Fund Balance adjustment as the result of the audit report FY19-20; additional Other Grant Revenues; and increase Program Appropriations associating with Other Grants executions, No-Cost Extension contracts, and actual SPIP FY18-20 Carry Over amount that become available after the FY19-20 Year End Closed. Kitty Lopez added Operating Budget remains neutral with the increase in allocated indirect cost A87 offset by decreases in some Administrative budget lines. The Revised Budget FY2020-21 has a budget deficit of \$2.186 M that we will draw from the Reserves to fund the Community Investments.

Committee members asked reasons of drawing fund from the Reserves. Kitty Lopez responded that we will continue draw fund from the Reserves until FY2025 as per our new Strategic Plan FY 2020-23 and Long-Term Financial Plan reflecting higher Community Investments than agency fiscal year Revenues. Kitty added that we need to budget adequate funding for fiscal year spending, cited any underspending of funds at the end of the fiscal year can be added back to Fund Balance. Staff Khanh Chau added that County accounting system operates with Encumbrance system that requires county departments to encumber adequate Appropriations for executed contracts in the County accounting system for fiscal year spending.

Committee members reviewed the Revised Budget and stated the increases in Program Appropriations are very straight forward; the increase SPIP FY18-20 Carry Over amounts are reasonable and well-presented in the Detailed Budget. Committee members had no further questions and suggested the following modifications to the Budget memo:

- Move the Budget Assumptions to the first page of the Budget memo, then the Summary Table, Fiscal Impacts, and Detailed Budget in that order.

- Move the last bullet of Budget Assumptions to become the first bullet.
- Add the word Encumbrance to the Budget Terminologies or Glossary for clarity and usefulness of the readers.

A Motion for Recommendation and Approval of the FY 2020-21 Revised Budget was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved

7. Review and Recommend Approval of Second Amendment No Cost Extensions for Amended Term from January 1, 2021 to June 30, 2021 for Agreement 19500-19-D012 with San Mateo Office of Education for the EQ+IP program and Agreement 19500-19-D010 with AbilityPath for the Watch Me Grow program; Direct staff to Execute the Second Amendments Regarding Same.

Kitty Lopez briefly cited the rationales of the Second Amendment No Cost Extensions for the EQ+IP program and Watch Me Grow program as presented in the Attachments 7 and 7A; while other No Cost Extension contracts ended December 31, 2020, only San Mateo Office of Education and AbilityPath need more time to complete pending program executions, both programs will end June 30, 2021.

Committee members reviewed the Second Amendments and stated that the recommendation is understandable.

A Motion for Recommendation and Approval of Second Amendment No Cost Extensions for Amended Term from January 1, 2021 to June 30, 2021 for Agreement 19500-19-D012 with San Mateo Office of Education for the EQ+IP program and Agreement 19500-19-D010 with AbilityPath for the Watch Me Grow program; Direct staff to Execute the Second Amendments Regarding Same was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved

Commissioner Foust adjourned the meeting at 9:45 AM.

DATE: May 10, 2021
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of April 30, 2021

BUDGET MONITORING REPORT as of April 30, 2021 HIGHLIGHTS

Budget Monitoring Report as of April 30, 2021 Highlights

The Budget Monitoring Report as of April 30, 2021 is presented in **Attachments 3A, 3B, and 3C**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 83.33%

REVENUES

- YTD Interest Revenue projection is \$125K or 86%, that represents a positive variance or 2% higher than YTD Benchmark.
- YTD Tobacco Tax Revenue projections are \$4.998 million or 99%, that represents a positive variance or 15% higher than YTD Benchmark due to the inclusion of one-time fiscal year disbursement of Prop 56 Tax revenue.
- YTD Other Grant Revenue is \$732K or 57%, which is 27% lower than YTD Benchmark due to some grants started its first-year execution, delayed grant execution and various grants with no-cost extensions due to COVID 19.
- YTD Total Revenues projections are \$5.855 million or 90%, that represents a positive variance or 6% higher than YTD Benchmark. Major attributable factors to this positive variance are associated with one-time fiscal year disbursement of Prop 56 Tax revenue.

APPROPRIATIONS

- YTD Program Expenditures projections are \$4.302 million or 54%, that represents a positive variance or 30% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending across investment strategies due to first-year program executions as the new funding cycle began; pending planning and contracting of SPIP FY18-20 Carry Over in Children's Health & Development and Evaluation focus areas; delayed grant execution with no-cost extension in the Other Grants due to COVID 19.
- YTD Admin Expenditures projections of \$585K or 76% that represents a positive variance or 8% below YTD Benchmark. Major contributions to this positive variance are attributable to savings in various Office Supplies and Business Travel Expenses associated with shelter-in-place and working outside the office.
- **YTD Total Appropriations (Net Appropriations*)** projections are \$4.886 million or 56%, that represents a positive variance or 28% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending across investment strategies due to first-year program executions; pending planning and contracting of SPIP FY18-20 Carry Over in Children's Health & Development and Evaluation focus areas; delayed Other Grants execution due to COVID 19 and under spending in various Administrative Operation Budget Lines.

ENDING FUND BALANCE (RESERVES*)

- Currently, we are projecting Ending Fund balance (Reserves*) of \$12.580 million or 133%, that represents a positive variance of 33% or \$3.156 million higher than the planned budget.

Attachment 3

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

CHALLENGES: None at this time.

FIRST 5 SAN MATEO COUNTY

SUMMARY BUDGET MONITORING REPORT as of April 30, 2021

YTD Benchmark:
83.33%

	FY20-21 Revised Budget	YTD Actuals as of April 30, 2021	Accruals	YTD Combined	YTD Combined vs. FY20-21 Revised Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	11,610,847	11,610,847	-	11,610,847	100%
A. Interest Revenue	145,467	113,495	12,122	125,617	86%
B. Tobacco Tax Revenue	5,064,000	4,274,279	424,000	4,698,279	93%
Tobacco Tax Revenue Fiscal Year Allocations	5,064,000	4,274,279	424,000	4,698,279	93%
SPIIP FY18-20 Carry Over to FY 20-21					
C. Other Grant Revenues	1,293,605	184,418	547,466	731,884	57%
F5CA Other Grants / IMPACT Grant	400,000	118,154	100,000	218,154	55%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHSA)	893,605	66,264	447,466	513,730	57%
TOTAL REVENUES	6,503,072	4,572,192	983,588	5,555,780	85%
TOTAL AVAILABLE FUND (Total Sources*)	18,113,919	16,183,039	983,588	17,166,627	95%
PROGRAM APPROPRIATIONS					
D1. Strategic Plan Investment - SPIIP FY 20-23	3,780,000	1,052,324	945,000	1,997,324	53%
Community Investments (FE, CH&D, EL)	3,180,000	882,144	795,000	1,677,144	53%
Evaluation	113,000	26,360	28,250	54,610	48%
Policy, Advocacy, & Communications (PAC)	487,000	143,820	121,750	265,570	55%
D2. Strategic Plan Investment - SPIIP FY 18-20 Carry- Over	1,075,000	56,825	57,946	114,771	11%
Community Investments (FE, CH&D, EL)	400,000	-	32,946	32,946	8%
Evaluation	350,000	-	-	-	0%
Policy, Advocacy, & Communications (PAC)	325,000	56,825	25,000	81,825	25%
D3. No Cost Extension SPIIP FY18-20	580,355	406,201	71,705	477,906	82%
Family Engagement	19,067	19,642	-	19,642	103%
Children Health & Development - Carry Over	149,411	79,074	35,168	114,242	76%
Early Learning - Carry Over	314,649	241,576	36,536	278,112	88%
Other Evaluation Projects - Carry Over	28,050	28,050	-	28,050	100%
PAC - Carry Over	69,179	37,859	-	37,859	55%
E. Other Grants	1,263,418	442,355	206,873	649,228	51%
F5CA Other Grants / IMPACT Grant	350,000	-	87,500	87,500	25%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHSA)	913,418	442,355	119,373	561,728	61%
F. Program Operations	1,217,033	928,141	6,938	935,078	77%
Program Shared Operating Budget	194,250	123,995	6,938	130,933	67%
Program Staff S&B & Shared Admin Staff Time	844,055	660,121	-	660,121	78%
Evaluation Staff S&B	178,728	144,025	-	144,025	81%
Total Program Appropriations (D1+D2+D3+E+F)	7,915,807	2,885,846	1,288,461	4,174,307	53%
ADMIN APPROPRIATIONS					
G. Admin Shared Operating Budget	194,250	123,995	6,938	130,933	67%
H. Admin Staff S&B	579,239	453,757	-	453,757	78%
Total Admin Appropriations (G+H)	773,489	577,752	6,938	584,690	76%
TOTAL APPROPRIATIONS (Net Appropriations*)	8,689,295	3,463,598	1,295,398	4,758,996	55%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	(2,186,223)	1,108,594	(311,810)	796,784	
ENDING FUND BALANCE	9,424,623	12,719,441	(311,810)	12,407,631	132%
Total S&B	1,602,022	1,257,903	-	1,257,903	79%

FIRST 5 SAN MATEO COUNTY

DETAILS BUDGET MONITORING REPORT as of April 30, 2021

YTD Benchmark: 83.33%

	ORG/ACCT#	FY20-21 Revised Budget	YTD Actuals as of April 30, 2021	Accruals	YTD Combined	YTD Combined vs. FY20-21 Revised Budget (%)	Notes to Budget Monitoring Report
BEGINNING FUND BALANCE (Beginning Reserves*)		11,610,847	11,610,847		11,610,847	100%	
A. Interest Revenue	19510-1521	145,467	113,495	12,122	125,617	86%	\$12k is April Interest revenue estimate
B. Tobacco Tax Revenue		5,064,000	4,274,279	424,000	4,698,279	93%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,064,000	4,274,279	424,000	4,698,279	93%	\$424K are March and April Revenue estimates
C. Other Grant Revenues		1,293,605	184,418	547,466	731,884	57%	
F5CA IMPACT Grant FY20-23	19510-1861	400,000	118,154	100,000	218,154	55%	\$100K are Q3 revenue estimates. Delayed execution of the Home Visiting Grant
F5SF IMPACT HUB TA FY20-21	19510-2643	49,902		41,585	41,585	83%	\$41K are Q1, Q2 & Q3 revenue estimates.
Mental Health Services MHSA Prop 63	19510-2643	184,703		110,176	110,176	60%	\$110K are Q1, Q2 & Q3 Revenue estimates
Peninsula Healthcare District - HMG Call Center Grant FY19-20	19510-2643	35,000			0	0%	Deferred grant revenue. Revenue recognition during the audit. Grant revenue received in FY19-20.
Peninsula Healthcare District - HMG Call Center Grant FY20-21	19510-2643	50,000	50,000		50,000	100%	New grant award FY20-21
David Lucile Packard- Help Me Grow FY20-22	19510-2643	75,000			0	0%	Deferred grant revenue. Revenue recognition during the audit. Grant revenue received in FY19-20.
Sequoia Healthcare District - Special Needs Grant FY20-23	19510-2643	363,000		282,628.00	282,628	78%	\$191K is revenue accruals & \$90K is Q3 revenue estimates
Sequoia Healthcare District - Mental Health Grant FY20-23	19510-2643	86,000			0	0%	Pending planning and contracting of grant execution.
Aurrera Health Group - ACES Award	19510-2643	50,000	15,210	13,077	28,287	57%	\$13K is Q3 revenue accrual
Human Services Agency - Build Up	19510-2643						Deferred grant revenue. Revenue recognition during the audit. Grant revenue received in FY19-20.
Wellness Grant	19510-2101		1,054		1,054		County grant award to F5 FY20-21
TOTAL REVENUES		6,503,072	4,572,192	983,588	5,555,780	85%	Positive variances are associated with high Prop 56 Revenue receipt.
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		18,113,919	16,183,039	983,588	17,166,627	95%	
APPROPRIATIONS							
PROGRAM APPROPRIATIONS							
D1. Strategic Plan Investment - SPIP FY 20-23		3,780,000	1,052,324	945,000	1,997,324	53%	Underspending due to new programs started its first-year execution as the new funding cycle began, program adjustments due to the pandemic and leveraging from the Children Health & Development portfolio.
Family Engagement	19540-6125	1,060,000	422,330	265,000	687,330	65%	\$265K is Q3 expenditure estimates
Children Health & Development	19540-6156	1,060,000	159,872	265,000	424,872	40%	\$265K is Q3 expenditure estimates
Early Learning	19540-6263	1,060,000	299,942	265,000	564,942	53%	\$265K is Q3 expenditure estimates
Grant Management and Other Evaluation Projects	19540-6265	113,000	26,360	28,250	54,610	48%	Include Persimmony Grant Management System
Communications & Systems Change	19540-6814	380,000	143,820	95,000	238,820	63%	\$95K is Q3 expenditure estimates
Emerging Projects	19540-6814	107,000	0	26,750	26,750	25%	\$26K is Q3 expenditure estimates
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over		1,075,000	56,825	57,946	114,771	11%	The implementation of the SPIP FY 2018-20 Carry Over Funds are in coordination within the 3-year time frame of the new strategic plan FY 2020-23; said Carry Over Funds are served as leverage fund for obligations of existing Other Grants in the Children Health & Development portfolio.
Children Health & Development - Carry Over	19540-6156	300,000		32,946	32,946	11%	\$33K is Q3 expenditure estimates
Early Learning - Carry Over	19540-6263	100,000			0	0%	
Other Evaluation Projects - Carry Over	19540-6265	350,000			0	0%	
PAC - Carry Over	19540-6814	150,000		25,000	25,000	17%	\$25K is expenditure estimate
Emerging Projects - Carry Over	19540-6814	175,000	56,825		56,825	32%	Pandemic Recovery TBD
D3. SPIP FY18-20 No Cost Extension		580,355	406,201	71,705	477,906	82%	All no-cost extension Agreements will end 6.30.2021.
Family Engagement - No Cost Extension	19540-6125	19,067	19,642		19,642	103%	
Children Health & Development - No Cost Extension	19540-6156	149,411	79,074	35,168.43	114,242	76%	AbilityPath with extension through 6.30.2021
Early Learning - No Cost Extension	19540-6263	314,649	241,576	36,536.33	278,112	88%	SMCOE with extension through 6.30.2021
Other Evaluation Projects - No Cost Extension	19540-6265	28,050	28,050		28,050	100%	
PAC - No Cost Extension	19540-6814	69,179	37,859		37,859	55%	
E. Other Grants		1,263,418	442,355	206,873	649,228	51%	Various Other Grant Funders allow No-Cost Extension due to COVID 19
F5CA IMPACT Grant	19540-6126	350,000	0	87,500	87,500	25%	\$87K is expenditure estimate
F5SF IMPACT HUB TA FY20-21	19540-6126	42,418			0	0%	New grant execution
Mental Health Services MHSA Prop 63	19540-6131	120,000	34,340	30,000	64,340	54%	\$30K is expenditure estimate
Peninsula Healthcare District - HMG Call Center Grant FY19-20	19540-6131	27,000	0		0	0%	
Peninsula Healthcare District - HMG Call Center Grant FY20-21	19540-6131	35,000					New grant execution in calendar year, which will be ended 12.31.21.
David Lucile Packard- Help Me Grow	19540-6131	76,000	55,252		55,252	73%	Grant execution in calendar year, which will be ended 12.31.21.
Sequoia Healthcare District - Special Needs Grant	19540-6131	385,000	206,758	73,623	280,381	73%	\$73K is expenditure estimate
Sequoia Healthcare District - Mental Health Grant	19540-6131	63,000		15,750	15,750	25%	\$15K is expenditure estimate
Aurrera Health Group - ACES Award	19540-6131	35,000	19,288		19,288	55%	New grant execution
Services Agency - Build Up Kids Facilities Grant	19540-6131	130,000	126,717		126,717	97%	

	ORG/ACCT#	FY20-21 Revised Budget	YTD Actuals as of April 30, 2021	Accruals	YTD Combined	YTD Combined vs. FY20-21 Revised Budget (%)	Notes to Budget Monitoring Report
F. Program Operations		1,217,033	928,141	6,938	935,078	77%	
Program Shared Operating Budget		194,250	123,995	6,938	130,933	67%	Schedule 1
Program Staff S&B & Shared Admin Staff Time		844,055	660,121		660,121	78%	Schedule 2 - 27% Admin Staff Time allocated to Program
Evaluation Staff S&B		178,728	144,025		144,025	81%	Schedule 2
Total Program Appropriations (D1+D2+D3+E+F)		7,915,807	2,885,846	1,288,461	4,174,307	53%	Positive variances are associated with new programs started its first-year execution as the new funding cycle began and various Other Grants extensions due to COVID 19.
ADMIN APPROPRIATIONS							
G. Admin Shared Operating Budget		194,250	123,995	6,938	130,933	67%	Schedule 1
H. Admin Staff S&B		579,239	453,757	0	453,757	78%	Schedule 2
Total Administrative Appropriations		773,489	577,752	6,938	584,690	76%	Underspending in various Admin Operations budget lines as staff works outside the office.
Administrative Cost Rate %		9%	17%	1%	12%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		8,689,295	3,463,598	1,295,398	4,758,996	55%	Positive variances are due to new funding cycle programs started its first-year execution as the new funding cycle began; various Other Grants extensions due to COVID 19; and underspending in various Admin Operations budget lines.
ENDING FUND BALANCE (ENDING RESERVES*)		9,424,623	12,719,441	(311,810)	12,407,631	132%	Positive variances are associated with high Prop 56 Revenue receipt and underspending in both Program and Admin budgets due to COVID 19.

Color Coding

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

Schedule 1- OPERATING BUDGET MONITORING REPORT as of April 30, 2021

YTD Benchmark: 83.33%

	ORG / ACCT#	FY20-21 Revised Budget	YTD Actuals as of April 30, 2021	Accruals	YTD Combined	YTD Combined vs. FY20-21 Revised Budget (%)	Notes to Budget Monitoring Report
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000	0		0	0%	
General Office Supplies	19510-5193	8,000	2,824		2,824	35%	
Photocopy Lease & Usage	19510-5196	5,000	220		220	4%	
Computer Supplies	19510-5211	10,000	1,794		1,794	18%	Software licenses and Place holder for emergency IT equipment
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	13,520		13,520	90%	
Auto Allowance	19510-5712	11,000	8,673		8,673	79%	
Meetings & Conference Expense	19510-5721	10,000	0		0	0%	
Commissioners Meetings & Conference Exp	19510-5723	5,000	0		0	0%	
Other Business Travel Expense	19510-5724	6,000	0		0	0%	
Dept. Employee Training Expense	19510-5731	7,000	3,360		3,360	48%	
Wellness grant	19510-5856	0	132		132	#DIV/0!	
Other Professional Services	19510-5858	30,000	23,730	3,150	26,880	90%	
Sub Total - Services & Supplies		109,000	54,253	3,150	57,403	53%	Underspending due to staff works outside office.
II. Other Charges							
Telephone Service Charges	19510-6712	4,500	2,458	264	2,722	60%	Include direct Communication Services
Automation Services - ISD	19510-6713	48,000	36,385	4,000	40,385	84%	
Annual Facilities Lease	19510-6716	97,000	76,855		76,855	79%	
General Liability Insurance	19510-6725	9,800	7,291	810	8,101	83%	Liability Insurance increase
Official Bond Insurance	19510-6727	600	209	23	232	39%	
Human Resources Services	19510-6733	2,000	302		302	15%	One time cost for county online learning platform
Countywide Security Services	19510-6738	600	512		512	85%	
All Other Service Charges	19510-6739	60,000	27,626	951	28,577	48%	
A-87 Expense	19510-6821	57,000	42,099	4,677	46,776	82%	
Sub Total - Other Charges		279,500	193,737	10,725	204,462	73%	
Total Operating Budget		388,500	247,990	13,875	261,865	67%	Underspending due to staff works outside office.
Program Shared Operating Budget		194,250	123,995	6,938	130,933	67%	Allocation rate 50%
Admin Shared Operating Budget		194,250	123,995	6,938	130,933	67%	Allocation rate 50%

Schedule 2 - SALARIES & BENEFITS BUDGET MONITORING REPORT as of April 30, 2021

Program Staff & Shared Admin Staff		844,055	660,121		660,121	78%	27% Admin staff time allocated to Program
Evaluation Staff		178,728	144,025		144,025	81%	
Admin Staff		579,239	453,757		453,757	78%	
Total Salaries and Benefits		\$ 1,602,022	\$ 1,257,903	\$ -	\$ 1,257,903	79%	

Color Coding

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

DATE: May 10, 2021
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2021-22

ACTION REQUESTED

Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2021-22

BACKGROUND

Mandate Policies: The First 5 San Mateo County (F5SMC) Commission annually reviews and approves the Commission’s policies to ensure compliance with legislative mandates and other administrative processes and to strengthen F5SMC’s internal controls for operations. Currently, there are seven (7) policies, four (4) of which are in direct response to the mandates outlined in the 2006 Assembly Bill 109 (Chan) and 2006 Senate Bill 35 (Florez). These four policies include: Contracting and Procurement, Conflict of Interest, Salary and Benefits, and Administrative Costs. All seven (7) policies were reviewed and approved by the Commission on May 18, 2020.

Bylaws: On May 18, 2020, the Commission reviewed and approved First 5 San Mateo County’s Amended Bylaws.

UNCHANGED POLICIES

The following policies remain unchanged:

- Conflict of Interest Policy (Attachment 4B)
- Salary and Benefits Policy (Attachment 4C)
- Supplantation Policy (Attachment 4E)
- Delegation of Authority to Executive Director to Take Action to Support or Oppose Legislation or Other Initiatives (Attachment 4F)
- Amended Event Sponsorship Policy (Attachment 4G)

CHANGED POLICIES

The following policies are amended:

- **Amended Contracting and Procurement Policy (Attachment 4A)**

Current:

D. The Executive Director of First 5 San Mateo County is authorized to approve and execute service agreements, memorandums of understanding and/or contracts with a total obligation amount less than or equal to \$25,000. After receiving direction to proceed from the Commission Chair, the Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts with a total obligation amount between \$25,000 and \$50,000 on behalf of the Commission.

Amended:

D. The Executive Director of First 5 San Mateo County is authorized to approve and execute service agreements, memorandums of understanding and/or contracts with a total obligation amount less than or equal to \$25,000. ~~After receiving direction to proceed from the Commission Chair,~~ the Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts with a total obligation amount between \$25,000 and \$50,000 on behalf of the Commission.

▪ **Amended Administrative Costs Policy (Attachment 4D)**

Current:

III. MAXIMUM ALLOWABLE ADMINISTRATIVE COSTS AS A PERCENTAGE OF THE OPERATING BUDGET

The Commission will monitor actual Administrative costs so that, in any one year, Administrative costs do not exceed 12% of the Commission’s annual operating budget.

Amended:

III. MAXIMUM ALLOWABLE ADMINISTRATIVE COSTS AS A PERCENTAGE OF THE OPERATING BUDGET

The Commission will monitor actual Administrative costs so that, in any one year, Administrative costs do not exceed ~~12%~~ 15% of the Commission’s annual operating budget. ~~The Commission may increase or decrease the maximum allowable Administration percentage as changing fiscal or legislative circumstances require.~~

Current:

IV. MONITORING

The Administrative costs’ percentage will be monitored quarterly by the Commission’s fiscal staff and reported to the Executive Director and Finance Committee. In the event that Administrative costs exceed 12% of the operating budget, the Commission will review and approve a corrective action plan to achieve the desired percentage.

Amended:

IV. MONITORING

The Administrative costs’ percentage will be monitored quarterly by the Commission’s fiscal staff and reported to the Executive Director and Finance Committee. In the event that Administrative costs exceed ~~12%~~ 15% of the operating budget, the Commission will review and approve a corrective action plan to achieve the desired percentage.

▪ **Amended Bylaws (Attachment 4H)**

Current:

ARTICLE X (Procedures for Conduct of Business)

1. Executive Director Signature Authority:

The Executive Director shall have such signature authority to approve and execute service agreements, memorandums of understanding and/or contracts up to \$25,000. After receiving direction to proceed from the Commission Chair, the Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts above \$25,000 and up to \$50,000 on behalf of the Commission.

Amended:

ARTICLE X (Procedures for Conduct of Business)

1. Executive Director Signature Authority:

The Executive Director shall have such signature authority to approve and execute service agreements, memorandums of understanding and/or contracts up to \$25,000. ~~After receiving direction to proceed from the Commission Chair,~~ the Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts above \$25,000 and up to \$50,000 on behalf of the Commission.

FISCAL IMPACT

The amendments to Contracting and Procurement Policy and the Administrative Costs Policy have no fiscal impact to the F5SMC's annual budget.

RECOMMENDATION

Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2021-22.



SUBJECT: AMENDED CONTRACTING AND PROCUREMENT POLICY

PURPOSE: To facilitate compliance with Health and Safety Code Section 130140(d)(4)(B) requiring the county commission to adopt, in a public hearing, a contract and procurement policy that is consistent with certain state law provisions. And, to comply with Health and Safety Code Section §130151(b)(1), which requires that the contract and procurement policy contains provisions to ensure that grants and contracts are consistent with the commission's strategic plan.

To facilitate compliance with the Standards and Procedures for Audits of California Counties participating in the California Children and Families Program issued by the California State Controller, March 2006.

Part I. STATEMENT OF POLICIES

The First 5 San Mateo County Commission ("First 5 San Mateo County" or the "Commission") and staff will comply with State law in all matters regarding Commission contracting and procurement to the extent applicable to the Commission, including ensuring that contracting and procurement are consistent with Article 7 (commencing with Section 54201) of Chapter 5 of Part 1 of Division 2 of Title 5 of the Government Code, Chapter 2 (commencing with Section 2000) of Part 1 of Division 2 of the Public Contract Code, Section 3410 of the Public Contract Code, and Chapter 3.5 (commencing with Section 22150) of Part 3 of Division 2 of the Public Contract Code.

When purchasing food, First 5 San Mateo County will give preference to United States-grown produce and United States processed foods when there is a choice and it is economically feasible to do so.

If fitness and quality are equal, First 5 San Mateo County will purchase recycled products, as defined in Section 12200 of the Public Contract Code, instead of non-recycled products whenever recycled products are available at the same or a lesser total cost than non-recycled items.

In accordance with Section 130140 and Section 130105 of the Health and Safety Code, First 5 San Mateo County has autonomy to expend moneys from the trust fund only for the purposes as described in the Commission's approved Strategic Plan.

Part II. CONTRACTING & GRANT PROCESSES

A. First 5 San Mateo County shall use a competitive selection, negotiation and approval process ("Request for Proposal Process" or "RFP Process") whereby potential contractors and/or grantees may submit applications for Commission funding. Use of the RFP Process is intended to ensure that

all qualified contractors and/or grantees are given an opportunity to be considered a service provider to the Commission.

No person shall be excluded from participation in, denied benefits of, or be subject to discrimination under this process on the basis of their race, color, religion, national origin, age, sex, sexual orientation, pregnancy, childbirth or related conditions, medical condition, mental or physical disability or veteran's status. The RFP Process may only be waived by the Commission upon a finding that it would be in the best interests of the Commission.

- B. In addition to particular criteria are important and appropriate to the project/grant, the criteria for choosing the contractor and/or grantee may include and may include:
- Experience of the agency and specific staff assigned to complete the work, including description of experience with similar projects
 - Proposed methodology, work plan and timeline to complete the scope of work
 - Proposed cost to complete the work
 - Payment terms (when payment is due to the contractor and/or grantee throughout the timeframe of the contract)
 - Start date and completion date of the work/service.

Once the Commission has selected the contractor(s) and/or grantee(s) that can best perform the necessary work, Commission staff will negotiate the terms of the contract in accordance with the Commission's approval for such services.

- C. The Commission shall approve and execute all service agreements, memorandums of understanding, and/or contracts with a total obligation amount that exceeds \$50,000. Any related contract amendment shall also be approved and executed by the Commission.
- D. The Executive Director of First 5 San Mateo County is authorized to approve and execute service agreements, memorandums of understanding and/or contracts with a total obligation amount less than or equal to \$25,000. The Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts with a total obligation amount between \$25,000 and \$50,000 on behalf of the Commission. In the event of an emergency in which the Executive Director is unable to sign and execute service agreements, memorandums of understanding and/or contracts, the Deputy Director will have signature authority, after consultation with the Commission Chair.
- E. Any service agreements, memorandums of understanding, and/or contracts that do not use or otherwise substantively amend the standard San Mateo County template agreement will be reviewed by County Counsel. Approval must be obtained by County Counsel prior to finalization.



SUBJECT: CONFLICT OF INTEREST POLICY

PURPOSE: To facilitate compliance with Health and Safety Code Section 130140(d)(4)(A) requiring the county commission to adopt, in a public hearing, a policy consistent with state and local law regarding conflict of interest of the commission members.

To facilitate compliance with the Standards and Procedures for Audits of California Counties participating in the California Children and Families Program issued by the California State Controller, March 2006.

PART I. CONFLICT OF INTEREST CODE – GOVERNMENT CODE SECTION 87100

- A. The First 5 San Mateo County Commission (“First 5 San Mateo County” or the “Commission”) has a Conflict of Interest Code, which has been approved by the San Mateo County Board of Supervisors. Pursuant to Section 87306.5 of the Government Code, First 5 San Mateo County will review that Conflict of Interest Code biennially. First 5 San Mateo County has designated the following positions in its Code: Commissioners, Executive Director, Financial Analyst, and Consultants (when applicable).

- B. Form 700 filing. All individuals holding positions designated by the Conflict of Interest Code shall file the Form 700 of the California Fair Political Practices Commission, when assuming office, annually thereafter, and when leaving office as required by regulation.

- C. The Commission shall continue to have a conflict of interest code in effect at all times.

PART II. GOVERNMENT CODE SECTION 1090, et seq.

First 5 San Mateo County shall continue to conduct its business at all regular and special meetings of the Commission in accordance with the provisions of Government Code sections 1090, *et seq.*, hereby incorporated by reference.

Pursuant to Section 1091.3 of the Government Code, First 5 San Mateo County Commissioners will recuse themselves from making, participating in making, or in any way attempting to use their official position to influence a decision on an agreement when the agreement directly relates to services to be provided by the member or the entity the member represents or financially benefits the member or the entity the member represents.

PART III. GOVERNMENT CODE SECTION 1125, et seq. (INCOMPATIBLE ACTIVITIES)

The Commission shall continue to conduct its operations consistent with Government Code Section 1125, *et seq.* Except as provided in Sections 1128 and 1129 of the Government Code, First 5 San Mateo County officers and employees shall not engage in any employment, activity, or enterprise for compensation which is inconsistent, incompatible, in conflict with, or inimical to their duties as a First 5 San Mateo County Commission officer or employee or with the duties, functions, or responsibilities of their appointing power or the agency by which they are employed.

First 5 San Mateo County officers and employees shall not engage in any outside employment, activity, or enterprise if it: (1) involves the use for private gain or advantage of First 5 San Mateo County time, facilities, equipment and supplies; or the badge, uniform, prestige, or influence of First 5 San Mateo County office or employment or, (2) involves receipt or acceptance by the officer or employee of any money or other consideration from anyone other than First 5 San Mateo County for the performance of an act which the officer or employee, if not performing such act, would be required or expected to render in the regular course or hours of First 5 San Mateo County employment or as a part of his or her duties as a First 5 San Mateo County officer or employee or, (3) involves the performance of an act in other than his or her capacity as a First 5 San Mateo County officer or employee which act may later be subject directly or indirectly to the control, inspection, review, audit, or enforcement of any other officer or employee or the agency by which he or she is employed, or (4) involves the time demands as would render performance of his or her duties as a First 5 San Mateo County officer or employee less efficient.

Further, the incompatibility rules of the County of San Mateo, particularly the provisions of Section 2.75.060 of the Ordinance Code of the County of San Mateo, shall be, and are hereby adopted as the rules applicable to the First 5 San Mateo County Commissioners.

Further, each employee and officer of the Commission will be provided a copy of this policy. Engaging in incompatible activities will subject employees and officers to disciplinary action, up to and including termination or removal from the Commission (whichever is applicable). Any disciplinary action related to violation of this policy will be conducted in accordance with the Commission's general disciplinary processes, which provide the ability to contest imposition of discipline.

PART IV REPORTING A CONFLICT OF INTEREST

When a Commissioner first becomes aware of a conflict of interest or potential conflict of interest regarding a matter before the Commission or Committee, he or she must notify First 5 San Mateo County's legal counsel, the Executive Director and the chairperson of the Commission or the Committee. The facts of the conflict of interest will be recorded in the minutes of the Commission or Committee meeting.

First 5 San Mateo County

List of Designated Positions in the First 5 San Mateo County and Financial Disclosure Categories

Each person holding any position listed below must file statements disclosing the kinds of financial interest shown for the designated employee's position. Statements must be filed at the times and on the forms prescribed by law. Failure to file statements on time may result in penalties including but not limited to late fines.

<u>Designated Employees</u>	<u>Disclosure Category</u>
Commission Member	1,2,3,4
Executive Director	1,2,3,4
Consultants*	1,2,3,4

*The Executive Director, after consultation with the County Counsel, shall review the duties and authority of all consultants retained by the Commission. Those consultants who, within the meaning of Section 18700 (a)(2) of Title 2 of the California Code of Regulations are required to file statements of economic interests, shall do so. During each calendar year, First 5 San Mateo County shall maintain a list of such consultants for public inspection in the same manner and location as this Conflict of Interest Code. Nothing herein excuses any consultant from any other provision of the Conflict of Interest Code, specifically those dealing with disqualification.

Disclosure Categories

Category 1. A designated official or employee assigned to category 1 is required to disclose direct or indirect investments in any business entity that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.

Category 2. A designated official or employee assigned to category 2 is required to disclose interests in any real property that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.

Category 3. A designated official or employee assigned to category 3 is required to disclose any source of income that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.

Category 4. A designated official or employee assigned to category 4 is required to disclose any business entity in which the designated official or employee is a director, officer, partner, trustee, employee or holds any position of management that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position



SUBJECT: SALARY AND BENEFITS POLICY

PURPOSE: To facilitate compliance with Health and Safety Code Section 130140(d)(6) requiring the county commission to adopt, in a public hearing, policies and processes establishing the salaries and benefits of employees of the county commission.

To facilitate compliance with the Standards and Procedures for Audits of California Counties Participating in the California Children and Families Program issued by the California State Controller, March 2006.

I. **STATEMENT OF POLICY**

As required by Health and Safety Code Section 130140(d)(6), salaries and benefits shall conform with established First 5 San Mateo County Commission and San Mateo County government policies.

II. **SALARY AND BENEFITS POLICIES AND PROCESSES**

The San Mateo County Board of Supervisors created the First 5 San Mateo County Commission in March 1999, Ordinance No. 3889. As an agency of the County, the First 5 San Mateo County Commission complies with the salaries and benefits policies and procedures that are applicable to all Boards and Commissions in the County, including:

- The Memorandum of Understanding between County of San Mateo and the applicable union that establishes the salaries for each job classification, as may be amended from time to time; and
- County Resolutions that provide salaries and related matters for exempt management, confidential and other unrepresented employees, as may be amended from time to time.

Employee hiring, termination, payroll, pay increases and benefits are processed through the San Mateo County Employee and Personnel Services Department and the Controller's Office.



SUBJECT: ADMINISTRATIVE COSTS POLICY (Amended)

- Categorizing Administrative costs, Program costs, and Evaluation costs
- Defining Administrative costs.
- Determining the maximum allowable Administration costs as a percentage of the commission's total operating budget.
- Monitoring the Administrative cost percentage to ensure the actual Administrative costs do not exceed the maximum rate adopted by the commission.

PURPOSE: To facilitate compliance with Health and Safety Code Section 130140(d)(5) requiring the county commission to adopt, in a public hearing, a limit on the percentage of the county commission's operating budget that may be spent on administrative functions.

To facilitate compliance with the Standards and Procedures for Audits of California Counties Participating in the California Children and Families Program issued by the California State Controller, March 2006.

I. **STATEMENT OF POLICY**

First 5 San Mateo County will consistently identify Administrative costs following the guidelines outlined in this policy and monitor the actual Administrative costs as a percentage of its annual operating budget.

II. **COST CATEGORIES**

All costs fall into one of three major categories: Administrative, Program, or Evaluation. Administrative costs are differentiated from Program costs and Evaluation costs in accordance with the guidelines provided through the *Financial Management Guide*¹ of First 5 Association of California; its *Cost Allocation and Administrative Cost*² provide guidelines in categorizing and allocating costs.

III. **ADMINISTRATIVE COST DEFINITION**

¹ The Guide is a product of the California First 5 Association's and the State Commission's joint technical assistance effort and a direct result of a financial management assessment conducted by the Government Finance Officers Association (GFOA) in response to new legislation.

² Financial Management Guide, First 5 Association of California (the Fifth Edition, 2015) Cost Allocation (pages 36-37); Administrative Cost, (page 61-65)

Administrative costs: Costs incurred in support of the general management and administration of a First 5 Commission, for a common or joint purpose that benefits more than one cost objective (other than Evaluation and Program activities), and/or those costs not readily assignable to a specifically benefited cost objective.

Administrative costs include all salaries, benefits, services, and supply costs not readily identifiable as costs of the Commission's Evaluation or Program activities. Commission staff will adhere to the above definition for budgeting, accounting, and financial reporting processes. Staff utilizes certain codes for reporting processes to identify costs as Program, Evaluation, or Administration according to their nature. Except when there is information to determine a direct allocation of operating costs, shared operating costs/office expenses will be allocated by a systematic, valid and rational allocation methodology. The methodology will be reviewed annually and presented with the annual budget.

III. MAXIMUM ALLOWABLE ADMINISTRATIVE COSTS AS A PERCENTAGE OF THE OPERATING BUDGET

The Commission will monitor actual Administrative costs so that, in any one year, Administrative costs do not exceed 15% of the Commission's annual operating budget. The Commission may increase or decrease the maximum allowable Administration percentage as changing fiscal or legislative circumstances require.

IV. MONITORING

The Administrative costs' percentage will be monitored quarterly by the Commission's fiscal staff and reported to the Executive Director and Finance Committee. In the event that Administrative costs exceed 15% of the operating budget, the Commission will review and approve a corrective action plan to achieve the desired percentage. The Commission may increase or decrease the maximum allowable Administration percentage as changing fiscal or legislative circumstances require.



SUBJECT: SUPPLANTATION POLICY

PROHIBITING USE OF COMMISSION FUNDS TO SUPPLANT STATE OR LOCAL GOVERNMENT FUNDS

PURPOSE: The purpose of the policy is to assure compliance with Proposition 10, adopted by the voters in 1998. Revenue & Taxation Code Section 30131.4 provides, in part, that Proposition 10 funds shall be used only to supplement existing levels of service and not to fund existing levels of service. It further provides that no money in the commission’s trust fund shall be used to supplant state or local general fund money for any purpose.

POLICY:

1. No Commission funds shall be used to supplant state or local general fund money for any purpose. Commission funds shall be used only to supplement existing levels of service and not to fund existing levels of service.
2. To that end, no Commission funds shall be granted or used for any existing project or program funded by state or local general funds unless the proponent demonstrates to the Commission’s satisfaction that the Commission’s funding will be used to improve the quality or quantity of an existing service, and not to supplant existing funding.
3. The prohibition on supplantation was intended to prevent state and local governments from shifting fiscal responsibility for ongoing public programs to the state and local commissions. The prohibition on supplantation does not refer to privately funded or federally funded programs. Therefore, the prohibition applies only to programs and services currently or previously funded by state or local government general funds, and which are “existing” as defined below.
4. The prohibition on supplantation was not intended to prevent, stifle or discourage state or local government agencies from funding pilot programs, which provide valuable innovations and formation. Therefore, the prohibition should not be interpreted to apply to pilot programs or services, as defined below.

Definitions:

Existing means, with respect to a level of service, a service that is in effect or operation at the time a request for funding is acted upon by the Commission, or at any time within the 12-month period preceding the Commission’s action.

State general funds means funds which are received into the treasury of the State and not required by law to be credited to any other fund.¹

¹ See Gov. Code § 16300.

Local government general funds means funds which are received into the treasury of the local government and not specially appropriated to any other fund.²

Level of service includes both the quality and quantity of services.

Pilot with respect to programs or services means those that are implemented on a temporary and limited basis in order to test and evaluate the effectiveness of the program, develop new techniques, or gather information.³

Supplant shall be given its ordinary meaning, that is, “to take the place of.”

Guidelines:

1. Every applicant must disclose in its application whether the program has received funding from other sources (whether local or state government, private, or federal) within the past three years, and as to any public funding, identify the law or program under which funding was received.
2. Any applicant that discloses that state or local government funding has been received for the proposed program or service within the last three years must also demonstrate to the Commission’s satisfaction:
 - a) That the program or service has not received state or local general funds within the 12 month period preceding the Commission’s action, or
 - b) That, if received, such funds have not been reduced during the 12 month period preceding the Commission’s action, or
 - c) That the program or service was a pilot project, and
 - d) That the Commission’s funds will be used to augment or improve the existing level of service, either in terms of quantity or quality.
3. The Commission may require the applicant to provide any additional information regarding sources and uses of funds at any time. Based upon all existing facts and circumstances, the Commission shall determine whether the proposal would violate this policy. The Commission’s determination will be made as of the time a grant agreement is executed. For multi-year contracts or commitments, the Commission reserves the right to re-examine its determination that its funds will not be used in violation of this policy.

² See Gov. Code § 29301

³ See Penal Code § 5058.1



SUBJECT: DELEGATION OF AUTHORITY TO EXECUTIVE DIRECTOR TO TAKE ACTION TO SUPPORT OR OPPOSE LEGISLATION OR OTHER INITIATIVES

PURPOSE: On occasion, the Executive Director is approached with a time-sensitive request to sign a letter of support for (or opposition to) legislation or other initiatives related to First 5 San Mateo County Commission’s mission. This policy is intended to delegate authority to the Executive Director to take necessary action to provide that support (or opposition) consistent with the First 5 San Mateo County Commission’s mission when certain conditions are met.

POLICY:

The First 5 Commission hereby delegates its authority to the Executive Director to sign documents or other materials on behalf of First 5 San Mateo County Commission (“First 5 San Mateo County” or the “Commission”), when all of the following conditions are met:

1. The legislation or other initiative is directly related to, and consistent with First 5 San Mateo County’s mission.
2. Because of time constraints, bringing the matter to the Commission at its next scheduled meeting is not practical.
3. Calling a special meeting to address the matter is either not practical or not appropriate under the circumstances.
4. The Executive Director has conferred with the Chair of the Commission and both the Executive Director and the Chair agree that: (a) the position that the Executive Director intends to take is consistent with the mission of First 5 San Mateo County; (b) bringing the matter to the Commission at its next scheduled meeting or at a special meeting is not practical or appropriate under the circumstances; and (c) taking the position without a vote of the Commission is appropriate under the circumstances.
5. The Executive Director reports at the next regularly scheduled Commission meeting as part of the Executive Director’s Report any position taken pursuant to this policy.



SUBJECT: EVENT SPONSORSHIP POLICY

PURPOSE: To provide support for events targeted at children prenatally to age 5 and their families in San Mateo County.

POLICY: First 5 San Mateo County may provide sponsorship to an event and/or scholarships to parents or providers in the form of funding that meets the Event Sponsorship Eligibility Criteria

First 5 San Mateo County (F5SMC) has a core strength and long history in developing partnerships and facilitating collaboration. Our vision of **success for every child** would not be possible without the collaboration of our partners throughout the County.

This set of guidelines provides direction for potential community partners interested in receiving sponsorship for community events. The goal is to sponsor community events that broaden F5SMC's reach into the community and focus on the following focus areas as defined in our strategic plan:

- Healthy Children
- Resilient Families
- Quality Care and Education

Event Sponsorship Eligibility Criteria

Parents or providers may request a sponsorship if the event meets the following criteria:

- The event ties to one or more of the focus areas above and are consistent with the Commission's vision and mission.
- The event targets families/children prenatally to age 5, high priority populations or communities as defined by F5SMC.
- The event takes place in San Mateo County.
- The event provides F5SMC with advertisement opportunity and/or includes F5SMC in promotions **prior** to, and **during** the event (e.g., print, radio, web, and televised advertisement and promotions).
- The event provides a booth space for F5SMC staff to participate during the event, if appropriate.
- The requesting agency coordinates with F5SMC staff to ensure proper crediting policy and general marketing is consistent with F5SMC standards and Style Guide whenever possible.
- The event is designated smoke free.
- The event is not used to lobby for or against or otherwise attempt to influence legislation.
- The event is not used for religious purposes.
- The event is not used for fundraising purposes.

Event Sponsorship Award Amounts

- The Event Sponsorship Budget will be determined as part of the annual budget cycle preparation.
- Event Sponsorship requests up the amount of \$5,000 or less are reviewed and approved by the Executive Director; approval is based on meeting the eligibility criteria and is contingent upon budget appropriations.

Standards for Collaboration

- F5SMC will not endorse, directly or through implied endorsement, specific products, services, educational programs or enterprises.
- As a public agency, products developed in collaboration with F5SMC are in the public domain.

Post Event Reporting

- Sponsorship recipient will provide F5SMC with event outcomes data including but not limited to: attendance and participation of other community agencies; attendance of children up to age 5 and their families; an overall description of the event highlighting the value of community collaboration and of First 5's sponsorship investment.
- A representative from the requesting agency may also be asked to make a brief presentation at a F5SMC Commission Meeting.

Organizations and businesses interested in the Event Sponsorship Program must submit the Sponsorship Request Form, which can be obtained from First 5 San Mateo County staff or downloaded at first5sanmateo.org.

Requests must be received eight weeks prior to the proposed event date. Event Sponsorship Requests will be accepted on a continuous basis as long as funding is available.

Submit Questions and/or Sponsorship Requests to:

Myra Cruz

1700 S. El Camino Real, Suite 405

San Mateo, CA 94402

ecruz@smcgov.org

**FIRST 5 SAN MATEO COUNTY COMMISSION
BYLAWS
Adopted May 2019**

ARTICLE I (Authority)

These bylaws (“Bylaws”) are adopted by the First 5 San Mateo County Commission (the “Commission” or “F5SMC”) to establish rules for its proceedings. The Commission is authorized by, and shall operate consistent with, the Children and Families First Act of 1998, as amended (the “State Act”), and Chapter 2.24 of the San Mateo County Ordinance Code, as amended (the “County Ordinance”).

ARTICLE II (Vision, Mission, Outcomes and Status)

The vision of the Commission is “Success for every child.”

The mission of the Commission is to promote positive outcomes for young children and their families through strategic investments, community leadership, and effective partnerships.

F5SMC adopted the following desired outcomes to guide its efforts in its 2020 - 2025 Strategic Plan:

1. San Mateo County prioritizes young children and their families;
2. Communities provide a safe and healthy environment for young children;
3. Children have access to high-quality early care and education settings;
4. Families feel connected to and supported by their community and are able to nurture their children’s health and development;
5. Children have healthy attachments to their parents and caregivers; and
6. Children have access to and are utilizing appropriate health care services to meet their health and developmental needs.

F5SMC is an agency of the County of San Mateo (the “County”) with independent authority over the Strategic Plan and the Local Trust Fund. Obligations of F5SMC shall be the obligations solely of the Commission and shall not directly or indirectly be obligations of the County or any officials, employees or agents of the County. The County shall not be liable for any act or omission of the Commission.

ARTICLE III (Powers and Duties)

The duties of the Commission shall be those proscribed in the State Act and the County Ordinance and may include the following:

- Adopt Strategic Plan for the support and improvement of early childhood improvement within the County, consistent with the requirements of the State Act and any other applicable state laws and County guidelines.
- At least annually, conduct a review of the Strategic Plan and revise the plan as may be necessary or appropriate, and conduct at least one public hearing on the Commission's review of the plan before any revisions to the plan are adopted and submitted to the First 5 California Commission (the "State Commission").
- Measure outcomes of funded programs through the use of applicable, reliable indicators and review on a periodic basis as part of the public review of the Strategic Plan.
- Prepare and adopt an annual audit and report pursuant to Health and Safety Code Section 130150, and conduct at least one public hearing prior to adopting any annual audit or report.
- Review the State First 5 California Commission annual report at a public hearing.
- Adopt policies and procedures consistent with the requirements of the State Act.
- Establish one or more advisory committees to provide technical and professional expertise and support for any purposes that will be beneficial in accomplishing the purposes of the State Act.
- Enter into such contracts as necessary or appropriate to carry out the provisions and purposes of the State Act or the County Ordinance.

ARTICLE IV (Commission Membership)

The composition of the Commission, and the membership qualifications, terms, entitlement to compensation, and all other aspects of Commission membership shall be as proscribed by the County Ordinance or the State Act in the absence of an applicable provision of the County Ordinance.

ARTICLE V (Conflicts of Interest Policy)

The Commission shall by resolution adopt and may amend a Conflicts of Interest policy for the Commission as required by applicable law. Any such policy, and any amendments thereto, shall be consistent with County policies and requirements.

Each Commissioner shall file a statement disclosing reportable economic interests in accordance with the Political Reform Act of 1974 and the regulations of the Fair Political Practices Commission and the Commission's Conflict of Interest Policy.

ARTICLE VI (Officers)

1. Officers:

- A. Officers of the Commission shall be a Chair and Vice-Chair and such other officers as the Commission may from time to time provide. The Chair, who shall be a Commissioner, shall preside over all business and meetings of the Commission, appoint chairs of

standing and *ad hoc* committees, and exercise such other powers and perform such other duties as may be prescribed by the Commission.

- B. The Vice Chair shall be a Commissioner, and in the Chair's absence or inability to act, shall preside at the meetings of the Commission. If both the Chair and Vice-Chair will be absent or unable to act at a meeting at which a quorum of the Commission will be present, the Chair may in advance of said meeting appoint a Commissioner to preside at said meeting over all business of the Commission, appoint chairs of standing and *ad hoc* committees, and exercise such powers and perform such other duties of the Chair as may be prescribed by the Commission.

2. Terms and Removal:

Officers of the Commission shall be chosen annually through an election to be held at the last scheduled meeting of each calendar year, unless an earlier election is necessary because of a vacancy or vacancies on the Commission. Officers shall serve from the date of their election until a successor is selected, or until an earlier removal or resignation.

ARTICLE VII (Staffing)

1. Executive Director:

The Commission hires, evaluates, and terminates the Executive Director. The Executive Director shall act under the authority of, and in accordance with the direction of the Commission.

2. Staff:

The Executive Director hires, evaluates and terminates F5SMC Staff.

ARTICLE VIII (Meetings)

1. Regular and Special Meetings:

- A. The Commission and its standing committee(s) shall be subject to the provisions of Chapter 9 (Commencing with Section 54950) of Part I, Division 2 Title 5 of the Government Code, relating to meetings of local agencies (the "Ralph M. Brown Act" or the "Brown Act").
- B. The Commission shall meet regularly at times and places to be determined by the Commission. There shall be at least 4 meetings each calendar year, generally on the fourth (4th) Monday of the month.
- C. Special meetings may be called at a time and place designated by the Chair. The Commission staff shall give notices of regular and special meetings in accordance with the Brown Act.

2. Open and Public:

All meetings of the Commission shall be held in accordance with the Brown Act.

3. Quorum:

A quorum is required to initiate the transaction of business at any regular or special meeting of the Commission. A quorum is a majority of the seated members of the Commission. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of Commissioners, provided that any action taken is approved by at least four Commissioners.

4. Voting:

Except as otherwise provided by these Bylaws, all official acts of the Commission require the affirmative vote of a majority of the Commissioners who are present and voting as long as the quorum requirements are met. No official act shall be approved with less than the affirmative vote of four Commissioners.

5. Recusals:

A Commissioner shall recuse him or herself from making, participating in making, or in any way attempting to use his or her official position to influence a decision on a contract or grant where the contract or grant directly relates to services to be provided by that Commissioner or the entity that the Commissioner represents or financially benefits the Commissioner or the entity that he or she represents, or as otherwise required by applicable law or by the Conflict of Interest Policy of the Commission.

6. Minutes:

Commission staff shall prepare the minutes of each meeting of the Commission.

ARTICLE IX (Committees)

1. Advisory Committees:

The Commission shall establish one or more advisory committees to provide technical and professional expertise and support for any purpose that will be beneficial in accomplishing the purpose of the State Act and of the Commission. Advisory committees shall meet and shall make recommendations and reports as deemed necessary or appropriate.

A. Early Childhood Evaluation Advisory Committee:

The duties and responsibilities of this Committee shall be to advise the full Commission on issues related to planning and implementing the Commission's research and evaluation activities; to hear the perspectives of F5SMC grantees on evaluation and data collection and utilization; to serve as the initial audience for research and evaluation findings; and to provide guidance to staff and evaluation contractors regarding presentation of results to the full Commission.

2. Standing Committees and Appointment of Members:

The Commission may establish standing and *ad hoc* committees and appoint members to those committees, wherever necessary. The following standing committees have been established: the Finance and Administration Committee and the Program, Operations and Planning Committee.

A. Finance and Administration Committee:

The duties and responsibilities of the Finance and Administration Committee shall be to advise the Commission concerning the budget, administrative costs, savings, investments, fixed assets, long term financial plan, financial objectives, funding strategies and annual allocation plan, annual financial audit, and other tasks and issues as assigned by the Commission.

B. Program, Operations and Planning Committee:

The duties and responsibilities of the Program, Operations and Planning Committee shall be to advise the Commission concerning the First 5 San Mateo County Strategic Plan, policies concerning programs to be implemented and supported under the Strategic Plan, community needs assessments, program evaluations and other tasks and issues as assigned by the Commission.

3. Conflicts of Interest:

Commission members shall abide by all applicable laws, policies and regulations governing conflicts of interest, including those adopted by this Commission, the Board of Supervisors and the State Commission.

4. Committee Membership:

Notwithstanding section 3 above, persons who are not members of the Commission, including other elected officials and public members, may be appointed to serve on any committee established by the Commission. Unless otherwise provided, standing committee memberships shall be reviewed annually by either the Chair or the Commission as a whole.

5. Meetings:

Regular meetings of standing committees shall be held at times and places determined by the Commission. Special meetings may be held at any time and place as designated by the Chair of the Commission or the Chair of the Committee. A majority of the members of the committee shall constitute a quorum for that committee.

6. Open and Public:

All meetings of standing committees shall be held in accordance with the Brown Act.

ARTICLE X (Procedures for Conduct of Business)

1. Executive Director Signature Authority:

The Executive Director shall have such signature authority to approve and execute service agreements, memorandums of understanding and/or contracts up to \$25,000. The Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts above \$25,000 and up to \$50,000 on behalf of the Commission.

2. Apply for Grants:

All grants, gifts, or bequests of money made to or for the benefit of the Commission from public or private sources to be used for early childhood development programs shall be expended for

the specific purpose for which the grant, gift, or bequest was made. The amount of any such grant, gift, or bequest shall not be considered in computing the amount allocated and appropriated to the Commission by the State Board of Equalization.

ARTICLES XI (Amendments)

These Bylaws may be amended or repealed by the Commission at any duly-noticed regular or special meeting by a majority vote of the Commissioners who are present and voting as long as the quorum requirements are met. No amendment to or repeal of these Bylaws shall be approved with less than the affirmative vote of five Commissioners.

DATE ADOPTED: _____

SIGNED BY:

Chair, First 5 San Mateo County Commission

DATE: May 10, 2021
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of F5SMC's FY 2021-22 Draft Budget and the Use of Ending Fund Balance (Reserves*) to Fund F5SMC's FY 2021-22 Adopted Budget

ACTION REQUESTED

Review and Recommend Approval of F5SMC's FY 2021-22 Draft Budget and the Use of Ending Fund Balance (Reserves*) to Fund F5SMC's FY 2021-22 Adopted Budget.

BACKGROUND

- As per F5SMC's Strategic Plan FY 2020-23 approved by the Commission, the Commission has approved higher Community Investments than its fiscal revenues by drawing down funds from the Ending Fund Balance (Ending Reserves*) to fund the strategic initiatives that are part of the Strategic Plan. As a reminder, F5SMC has continued to draw down \$2 - \$3 million per year, per the Strategic Plan FY2020-23 and per Long-Term Financial Plan.
- COVID-19 and shelter-in-place order has caused delayed planning and executions of Strategic Plan Implementation Plan contracts and Other Grants contracts. Most funders of Other Grants allow no cost extension at this time.
- Commission approved SPIP FY 2018-20 Underspending Fund Carry Over at its June 22, 2020 Commission Meeting.
- Finance and Administration Committee has reviewed and endorsed staff proposal for the Implementation of the SPIP FY 2018-20 Underspending Fund Carry Over in coordination within 3-year time frame of the new strategic plan FY 2020-23 at its Finance and Administration Committee Meeting on February 8th, 2021. Annual Tobacco Tax Revenue projections will be released end of May 2021.

I. FY 2021-22 DRAFT BUDGET ASSUMPTIONS

FY 2021-22 Draft Budget is proposed based on the following assumptions:

- Projected Interest earning rate is 1.0% on the projected Ending Fund Balance of FY 2020-21 Revised Budget;
- Using Tobacco Tax Revenue Projections released in May 2020 at this time. Average declining rate of Tobacco Tax Revenue projections is 2.89% for the period from FY2017-18 to FY2024-25.
- Continue implementation of the new strategic plan SPIP FY2020-23 with increased efforts in Policy, Advocacy, Communication, and System Changes (PAC); Program Appropriations of SPIP FY2020-23 are based on approved funding allocations at this time.
- Continue implementation of \$1.120 M SPIP FY 2018-20 Underspending Fund Carry Over in coordination within the 3-year time frame of the new strategic plan FY2020-23.
- Execute \$1.058 M Other Grants and continue to seek new revenue sources acquisitions.
- Continue current shared cost allocation to Program Appropriations with the following rates:
 - ✓ 100% Program and Evaluation Staff's Salaries and Benefits;
 - ✓ 27% Shared Admin Staff time; and
 - ✓ 50% of Shared Operating Budget
- Include 3% COLA and approximate 6% increases in healthcare cost projections.

SUMMARY OF FY 2021-22 DRAFT BUDGET

	FY 2020-21 Revised Budget	FY 2021-22 Draft Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Beginning Fund Balance (Beginning Reserves*)	11,610,847	9,829,030	(1,781,816)	-15%
Total Revenues	6,907,479	6,260,000	(647,479)	-9%
Total Available Fund (Total Sources*)	18,518,326	16,089,030	(2,429,295)	-13%
Total Appropriations (Net Appropriations*)	8,689,295	7,931,259	(758,036)	-9%
Ending Fund Balance (Ending Reserves*)	9,829,030	8,157,771	(1,671,259)	-17%
Total Requirements* (Net Appropriations*+ Ending Reserves*)	18,518,326	16,089,030	(2,429,295)	-13%
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(1,781,816)	(1,671,259)	110,557	-6%

Total Sources, Net Appropriations*, Reserves*, Total Requirements* are budget terminologies used by the County of San Mateo. Since March 2018, F5SMC has applied budget terminologies used by the County to the F5SMC Budget*

I. ISSUES TO CONSIDER

- We anticipate having FY 2021-22 Revised Budget in February 2021 after:
 - ✓ (1) The official Tobacco Tax Revenue Projections will be released end of May 2021;
 - ✓ (2) FY 2020-21 Budget Close-Out become available and FY 2020-21 financial audit completion;
 - ✓ (3) Continuing contract obligations of SPIP FY2020-23 and SPIP FY2018-20's Carry Over contracts.

II. FISCAL IMPACT

- Admin Cost Rate of 11%.
- FY 2021-22 Draft Budget result in a Budget Deficit of \$1,671,259. Therefore, we will draw down \$1,671,259 from Ending Fund Balance (Ending Reserves*) to fund its FY 2021-22 Adopted Budget.

ACTION

Review and Recommend Approval of F5SMC's FY 2021-22 Draft Budget and the Use of Ending Fund Balance (Reserves*) to Fund F5SMC's FY 2021-22 Adopted Budget.

FY 2021-22 DRAFT BUDGET NARRATIVES

FY 2021-22 Draft Budget are presented in Summary (Attachment 5A), in Details (Attachment 5B) and accompanied with the Draft Operating Budget (Attachment 5C). Increases and decreases in the Proposed Budget reflect all approved contracts and SPIP funding allocations and executions.

**Please read the Budget Memo (Attachment 5) in conjunction with the Budget Spreadsheets (Attachments 5A, 5B, and 5C).*

A. Revenues Budget is \$6.260 M or a net decrease of \$647K or 9% decrease.

Revenue Budget Includes:

- \$96K Interest Revenue
- \$5.106 M Tobacco Tax Revenue
- \$1.058 M Other Grant Revenue projections from 9 Other Grants listed below. This additional revenue sources is approximate 20% of Tobacco Tax Revenue Fiscal Allocations of \$5.106 M.
 - ✓ \$400K F5CA IMPACT Grant;
 - ✓ \$102K F5CA new Home Visiting Grant;
 - ✓ \$85K Mental Health MHSA Grant from County of San Mateo Behavioral Health & Recovery Services (BHRS);
 - ✓ \$75K Help Me Grow Grant from David Lucile Packard Foundation,
 - ✓ \$339K Children with Special Needs Grant from Sequoia Healthcare District; and
 - ✓ \$57K Mental Health Grant from Sequoia Healthcare District;
 - ✓ Help Me Grow Call Centers Grant from Peninsula Healthcare District; grant revenue received in 2021;
 - ✓ IMPACT HUB Technical Assistance FY2021-22 from F5 San Francisco with pending grant award.
 - ✓ Build Up Kids for San Mateo program, a co-funding program from County Human Services Agency and F5SMC; HSA Grant revenue received in 2019.

Major contributions to net decrease in the Revenue Budget are due to (a) 7% declining rate in Tobacco Tax Revenue projections and (b) 8% decreases in Other Grants revenue projections due to some Other Grants Revenue receipts in 2020 and 2021 while on 1-3 years execution.

B. Program Appropriations Budget is \$7.119 M or a net decrease of \$796K or 10% decrease

Program Appropriations include:

- \$3.780 M SPIP FY2020-23 Funding Allocations
- \$1.120 M SPIP FY2018-20 Carry Over
- \$1.058 M Other Grants
- \$1.267 M Program Operations

Major contributions to the net decrease in Program Appropriations are associated with:

- ✓ SPIPFY2018-20 No Cost Extension Contracts end 6.30.2021
- ✓ Continuing execution of SPIP FY 2018-20 fund carry over;
- ✓ Decreases in Other Grants Appropriations projections.

✓ 4% increase in Program Operations

C. Administrative Appropriations Budget is \$812K or \$38K net increase or 5% increase.

- \$206K Admin shared Operation Budget
- \$605K Admin Staff Salaries and Benefits

Major contributions to the net increase in Administrative Appropriations are associated with increases internal county services charges, 3% COLA and 6% healthcare cost increases.

D. Operating Budget is \$412K or \$24K net increase or 6% decrease

Operating Budget Includes:

\$118K Services & Supplies Budget or \$9K net increase or 8% increase.

Major contributions to the net increases in Services and Supplies Budget are associated reopening business travel and new laptop replacement purchases after 5 years of services.

\$294K Other Charges Budget or \$15K net increase or 5% increase.

Major contributions to the net increases in Other Charges Budget are associated with the increases in various County Services Charges and facility lease.

50% of Operating Budget or 206K is allocated to Program Appropriations and 50% of Operating Budget or 206K is allocated to Administrative Appropriations.

E. Salaries and Benefits Budget is \$1.664 M or \$62K increase or 4% increase.

Major contributions to net increases in Salaries and Benefits are associated with 3% union negotiated COLA inclusion, and 6% increases in healthcare cost projections.

Inclusion in \$1.664 M Salaries and Benefits Budget is \$200K or 1.3 FTE equivalents that are funded from the new F5CA IMPACT Grant FY 2020-23 and from Other Grants.

F. FY 2021-22 ENDING FUND BALANCE (Reserves*):

Ending Fund Balance (Reserves*) is \$8.157 M or \$1.671 M decrease or 17% decrease.

- Major contributions to the net decreases in Ending Fund Balance (Reserves*) are associated with supporting and contributing investment dollars to First 5 San Mateo County's Strategic Plan.

FIRST 5 SAN MATEO COUNTY

FY 2021-22 DRAFT BUDGET SUMMARY

	FY 20-21 Revised Budget	FY 21-22 Draft Budget	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (\$)	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	11,610,847	9,829,030	(1,781,816)	-15%
A. Interest Revenue	145,467	96,000	(49,467)	-34%
B. Tobacco Tax Revenue	5,468,407	5,106,000	(362,407)	-7%
Tobacco Tax Revenue Fiscal Year Allocations	5,468,407	5,106,000	(362,407)	-7%
C. Other Grant Revenues	1,293,605	1,058,000	(235,605)	-18%
F5CA Other Grants / IMPACT Grant	400,000	502,000	102,000	26%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHSA)	1,293,605	556,000	(737,605)	-57%
TOTAL REVENUES	6,907,479	6,260,000	(647,479)	-9%
TOTAL AVAILABLE FUND (Total Sources*)	18,518,326	16,089,030	(2,429,295)	-13%
PROGRAM APPROPRIATIONS				
D1. Strategic Plan Investment - SPIP FY 20-23	3,780,000	3,780,000	-	0%
Community Investments (FE, CH&D, EL)	3,180,000	3,180,000	-	0%
Evaluation	113,000	113,000	-	0%
Policy, Advocacy, & Communications (PAC)	487,000	487,000	-	0%
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over	1,075,000	1,120,000	45,000	4%
Community Investments (FE, CH&D, EL)	400,000	400,000	-	0%
Evaluation	350,000	350,000	-	0%
Policy, Advocacy, & Communications (PAC)	325,000	370,000	45,000	14%
D3. SPIP FY18-20 No Cost Extension	580,355	-	(580,355)	-100%
Community Investments (FE, CH&D, EL)	483,127	-	(483,127)	-100%
Evaluation	28,050	-	(28,050)	-100%
Policy, Advocacy, & Communications (PAC)	69,179	-	(69,179)	-100%
E. Other Grants	1,263,418	954,000	(309,418)	-24%
F5CA Other Grants / IMPACT Grant	350,000	439,000	89,000	25%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHSA)	913,418	515,000	(398,418)	-44%
F. Program Operations	1,217,033	1,265,149	48,116	4%
Program Shared Operating Budget	194,250	206,300	12,050	6%
Program Staff S&B & Shared Admin Staff Time	844,055	873,309	29,254	3%
Evaluation Staff S&B	178,728	185,540	6,812	4%
Total Program Appropriations (D1+D2+E+F)	7,915,807	7,119,149	(796,658)	-10%
ADMIN APPROPRIATIONS				
G. Admin Shared Operating Budget	194,250	206,300	12,050	6%
H. Admin Staff S&B	579,239	605,810	26,571	5%
Total Admin Appropriations (G+H)	773,489	812,110	38,621	5%
TOTAL APPROPRIATIONS (Net Appropriations*)	8,689,295	7,931,259	(758,036)	-9%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	(1,781,816)	(1,671,259)	110,557	-6%
ENDING FUND BALANCE	9,829,030	8,157,771	(1,671,259)	-17%
Total S&B	1,602,022	1,664,659	62,637	4%

FIRST 5 SAN MATEO COUNTY

FY 2021-22 DRAFT BUDGET

	ORG/ACCT#	FY20-21 Revised Budget	FY21-22 Draft Budget	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (\$)	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (%)	Notes to FY2021-22 Draft Budget
BEGINNING FUND BALANCE (Beginning Reserves*)		11,610,847	9,829,030	(1,781,816)	-15%	
A. Interest Revenue	19510-1521	145,467	96,000	(49,467)	-34%	
B. Tobacco Tax Revenue		5,468,407	5,106,000	(362,407)	-7%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,468,407	5,106,000	(362,407)	-7%	May 2020 Tobacco Tax projections
C. Other Grant Revenues		1,293,605	1,058,000	(235,605)	-18%	
F5CA IMPACT Grant FY20-23	19510-1861	400,000	400,000	0	0%	Pending grant no cost extension
F5CA Home Visiting Grant FY20-22	19510-1861		102,000	102,000		Pending grant no cost extension
F5SF IMPACT HUB TA FY20-21	19510-2643	49,902		(49,902)	-100%	Pending new grant award FY21-22
County of San Mateo BHRS - Mental Health Services MHSA Prop 63	19510-2643	184,703	85,000	(99,703)	-54%	Pending grant no cost extension
Peninsula Healthcare District - HMG Call Center Grant FY19-20	19510-2643	35,000		(35,000)	-100%	
Peninsula Healthcare District - HMG Call Center Grant FY20-21	19510-2643	50,000		(50,000)	-100%	
David Lucile Packard- Help Me Grow FY20-22	19510-2643	75,000	75,000	0	0%	
Sequoia Healthcare District - Special Needs Grant FY20-23	19510-2643	363,000	339,000	(24,000)	-7%	Pending grant no cost extension
Sequoia Healthcare District - Mental Health Grant FY20-23	19510-2643	86,000	57,000	(29,000)	-34%	Pending grant no cost extension
Aurrera Health Group - ACES Aware	19510-2643	50,000		(50,000)	-100%	Pending grant no cost extension
TOTAL REVENUES		6,907,479	6,260,000	(647,479)	-9%	
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		18,518,326	16,089,030	(2,429,295)	-13%	
APPROPRIATIONS						
PROGRAM APPROPRIATIONS						
D1. Strategic Plan Investment - SPIP FY 20-23		3,780,000	3,780,000	0	0%	SPIP FY20-23 Funding Allocation
Family Engagement	19540-6125	1,060,000	1,060,000	0	0%	
Children Health & Development	19540-6156	1,060,000	1,060,000	0	0%	
Early Learning	19540-6263	1,060,000	1,060,000	0	0%	
Grant Management and Other Evaluation Projects	19540-6265	113,000	113,000	-	0%	
Policy Advocacy, Communications & Systems Change	19540-6814	380,000	380,000	0	0%	
Emerging Projects	19540-6814	107,000	107,000	0	0%	
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over		1,075,000	1,120,000	45,000	4%	The implementation of the SPIP FY 2018-20 Carry Over Funds are in coordination within the 3-year time frame of the new strategic plan FY 2020-23
Children Health & Development - Carry Over	19540-6156	300,000	300,000	0	0%	
Early Learning - Carry Over	19540-6263	100,000	100,000	0	0%	
Other Evaluation Projects - Carry Over	19540-6265	350,000	350,000	-	0%	
PAC - Carry Over	19540-6814	150,000	250,000	100,000	67%	Pending \$100K contract obligations of Build Up Kids program started in 2020 (F5SMC's shared contribution)
Emerging Projects - Carry Over	19540-6814	175,000	120,000	(55,000)	-31%	
D3. SPIP FY18-20 No Cost Extension		580,355	0	(580,355)	-100%	No cost extension contracts end 6.30.2021
Family Engagement - No Cost Extension	19540-6125	19,067		(19,067)	-100%	
Children Health & Development - No Cost Extension	19540-6156	149,411		(149,411)	-100%	
Early Learning - No Cost Extension	19540-6263	314,649		(314,649)	-100%	
Other Evaluation Projects - No Cost Extension	19540-6265	28,050		(28,050)	-100%	
PAC - No Cost Extension	19540-6814	69,179		(69,179)	-100%	
E. Other Grants		1,263,418	954,000	(309,418)	-24%	

	ORG/ACCT#	FY20-21 Revised Budget	FY21-22 Draft Budget	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (\$)	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (%)	Notes to FY2021-22 Draft Budget
F5CA IMPACT Grant	19540-6126	350,000	350,000	0	0%	
F5CA Home Visiting Grant			89,000	89,000		
F5SF IMPACT HUB TA FY20-21	19540-6126	42,418		(42,418)	-100%	Pending new grant award FY21-22
County of San Mateo BHRS - Mental Health Services MHSA Prop 63	19540-6131	120,000	64,000	(56,000)	-47%	
Peninsula Healthcare District - HMG Call Center Grant FY19-20	19540-6131	27,000		(27,000)	-100%	Grant ended.
Peninsula Healthcare District - HMG Call Center Grant FY20-21	19540-6131	35,000	42,000	7,000	20%	
David Lucile Packard- Help Me Grow	19540-6131	76,000	58,000	(18,000)	-24%	
Sequoia Healthcare District - Special Needs Grant	19540-6131	385,000	317,000	(68,000)	-18%	
Sequoia Healthcare District - Mental Health Grant	19540-6131	63,000	34,000	(29,000)	-46%	
Aurrera Health Group - ACES Aware	19540-6131	35,000		(35,000)	-100%	
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19540-6131	130,000		(130,000)	-100%	
F. Program Operations		1,217,033	1,265,149	48,116	4%	
Program Shared Operating Budget		194,250	206,300	12,050	6%	
Program Staff S&B & Shared Admin Staff Time		844,055	873,309	29,254	3%	
Evaluation Staff S&B		178,728	185,540	6,812	4%	
Total Program Appropriations (D1+D2+D3+E+F)		7,915,807	7,119,149	(796,658)	-10%	
ADMIN APPROPRIATIONS						
G. Admin Shared Operating Budget		194,250	206,300	12,050	6%	
H. Admin Staff S&B		579,239	605,810	26,571	5%	
Total Administrative Appropriations		773,489	812,110	38,621	5%	
Administrative Cost Rate %		9%	10.24%			
				0		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		8,689,295	7,931,259	(758,036)	-9%	
				0		
ENDING FUND BALANCE RESERVES*)	(ENDING	9,829,030	8,157,771	-1,671,259	-17%	

Color Coding

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

Schedule 1- FY 2021-22 OPERATING BUDGET DRAFT

Attachment 5C

	ORG / ACCT#	FY20-21 Revised Budget	FY21-22 Budget Draft	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (\$)	FY21-22 Draft Budget (+/-) vs. FY20-21 Revised Budget (%)	Notes to FY2021-22 Budget Draft
I. Services and Supplies						
Outside Printing & Copy Svc	19510-5191	2,000	2,000	0	0%	
General Office Supplies	19510-5193	8,000	8,000	0	0%	
Photocopy Lease & Usage	19510-5196	5,000	5,000	0	0%	
Computer Supplies	19510-5211	10,000	15,000	5,000	50%	Software licenses and Place holder for emergency IT equipment
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	15,000	0	0%	
Auto Allowance	19510-5712	11,000	11,000	0	0%	
Meetings & Conference Expense	19510-5721	10,000	10,000	0	0%	
Commissioners Meetings & Conference Exp	19510-5723	5,000	5,000	0	0%	
Other Business Travel Expense	19510-5724	6,000	10,000	4,000	67%	Reopening business travel
Dept. Employee Training Expense	19510-5731	7,000	7,000	0	0%	
Wellness grant	19510-5856	0	0	0		
Other Professional Services	19510-5858	30,000	30,000	0	0%	
Sub Total - Services & Supplies		109,000	118,000	9,000	8%	
II. Other Charges						
Telephone Service Charges	19510-6712	4,500	5,500	1,000	22%	Include direct Communication Services
Automation Services - ISD	19510-6713	48,000	57,000	9,000	19%	
Annual Facilities Lease	19510-6716	97,000	105,000	8,000	8%	
General Liability Insurance	19510-6725	9,800	10,500	700	7%	Liability Insurance increase
Official Bond Insurance	19510-6727	600	800	200	33%	
Human Resources Services	19510-6733	2,000	2,000	0	0%	County Human Resources training
Countywide Security Services	19510-6738	600	800	200	33%	
All Other Service Charges	19510-6739	60,000	60,000	0	0%	include Card Keys, Audit, County Counsel and Accounting Services
A-87 Expense	19510-6821	57,000	53,000	(4,000)	-7%	
Sub Total - Other Charges		279,500	294,600	15,100	5%	
Total Operating Budget		388,500	412,600	24,100	6%	
Program Shared Operating Budget		194,250	206,300	12,050	6%	Allocation rate 50%
Admin Shared Operating Budget		194,250	206,300	12,050	6%	Allocation rate 50%

25,750

Schedule 2 - FY 2021-22 SALARIES & BENEFITS BUDGET DRAFT

Program Staff & Shared Admin Staff		844,055	873,309	29,254	3%	27% Admin staff time allocated to Program
Evaluation Staff		178,728	185,540	6,812	4%	
Admin Staff		579,239	605,810	26,571	5%	
Total Salaries and Benefits		\$ 1,602,022	\$ 1,664,659	\$ 62,637	4%	COLA inclusion