

**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 16, 2022

TIME: 9:00 AM to 10:00 AM

Join Zoom Meeting

Online:

<https://smcgov.zoom.us/j/98530526746?pwd=bTFSeGhVYWg1MG9KZ0dzRWxwbHRNdz09>

Phone: US: +1 669 900 6833

Webinar ID: 985 3052 6746, Passcode: 610511

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, Sylvia Espinoza

STAFF: Kitty Lopez, Khanh Chau

AGENDA

1.	Adopt a resolution finding that, as a result of continuing COVID-19 pandemic state of emergency, meeting in person would present imminent risks to the health or safety of attendees (See Attachment 1a. and Attachment 1b.)	Becerra
2.	Approval of the Finance and Administration Committee Agenda	Becerra
3.	Approval of the February 14, 2022 Finance and Administration Committee Meeting Minutes (See Attachment 3)	Becerra
4.	Review: Budget Monitoring Report as of April 30, 2022 (See Attachments 4, 4A,4B, 4C)	Lopez / Chau
5.	Action: Review and Recommend Approval of F5SMC’s Policies and Bylaws (See Attachment 5)	Lopez / Chau
6.	Action: Review and Recommend Approval of F5SMC’s FY 2022-23 Budget Draft (See Attachments 6, 6A, 6B, 6C)	Lopez / Chau
7.	Discussion: <ul style="list-style-type: none"> • Audit Services Selection • Pending Contract Amendments for the Commission Meeting 	Lopez / Chau

Next Meeting: June 13, 2022

* **Public Comment:** This item is reserved for persons wishing to address the Commission Finance and Administration Committee on any Commission Finance and Administration Committee-related matters that are not otherwise on this

meeting agenda. Public comments on matters not listed above shall be heard at the time the matter is called.

Persons wishing to address a particular agenda item should speak during that agenda item. Speakers are customarily limited to two minutes, but an extension may be provided to you at the discretion of the Commission Finance and Administration Committee Chair.

The identified times are approximate and are intended to serve as a guide to the public and all First 5 meeting attendees regarding the approximate start times for any one section of the Agenda. The actual start and end times for an agenda item may differ from the noted times.

Public records that relate to any item on the open session agenda for a regular Commission Finance and Administration Committee meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Commission. The documents are also available on the First 5 Internet Web site at www.first5.smcgov.org.

Individuals who require special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact Khanh Chau, by 12 Noon on Friday, May 13, 2022 at kchau@smcgov.org. Notification in advance of the meeting will enable the Commission Finance and Administration Committee to make reasonable arrangements to ensure accessibility to this meeting, the materials related to it, and your ability to comment.

Date: May 16, 2022
To: Finance and Administration Committee
From: Kitty Lopez, Executive Director
Subject: **Resolution to make findings allowing continued remote meetings under Brown Act**

RECOMMENDATION:

Adopt a resolution finding that, as a result of the continuing COVID-19 pandemic state of emergency declared by Governor Newsom, meeting in person for the Finance and Administration Committee of the First 5 San Mateo County Commission would present imminent risks to the health or safety of attendees.

BACKGROUND:

On June 11, 2021, Governor Newsom issued Executive Order N-08-21, which rescinded his prior Executive Order N-29-20 and set a date of October 1, 2021 for public agencies to transition back to public meetings held in full compliance with the Brown Act. The original Executive Order provided that all provisions of the Brown Act that required the physical presence of members or other personnel as a condition of participation or as a quorum for a public meeting were waived for public health reasons. If these waivers had fully sunset on October 1, 2021, legislative bodies subject to the Brown Act would have to had contend with a sudden return to full compliance with in-person meeting requirements as they existed prior to March 2020, including the requirement for full physical public access to all teleconference locations from which board members were participating.

On September 16, 2021, the Governor signed AB 361, a bill that formalizes and modifies the teleconference procedures implemented by California public agencies in response to the Governor's Executive Orders addressing Brown Act compliance during shelter-in-place periods. AB 361 allows a local agency legislative body to continue to use teleconferencing under the same basic rules as provided in the Executive Orders when certain circumstances occur or when certain findings have been made and adopted by the legislative body.

AB 361 provides that Brown Act legislative bodies must return to in-person meetings on October 1, 2021, unless they choose to continue with fully teleconferenced meetings because a specific declaration of a state or local health emergency is appropriately made. AB 361 allows legislative bodies to continue to conduct virtual meetings as long as there is a gubernatorially-proclaimed public emergency in combination with (1) local health official recommendations for social distancing or (2) adopted findings that

meeting in person would present an imminent risk to health or safety of attendees. AB 361 became effective on October 1, 2021 and will sunset on January 1, 2024.

AB 361 also requires that, if the state of emergency remains active for more than 30 days, the legislative body must make findings by majority vote every 30 days to continue using the bill's exemption to the Brown Act teleconferencing rules. The findings demonstrate the need for teleconferencing persists due to the nature of the ongoing public health emergency. Effectively, this means that legislative bodies must either agendaize a Brown Act meeting once every thirty days to make these findings, or, if a legislative body has not made such findings within the prior 30 days, the legislative body must re-adopt the initial findings if it wishes to conduct a remote meeting.

DISCUSSION:

On September 28, 2021, in the interest of public health and safety, as affected by the state of emergency caused by the spread of COVID-19, the Board of Supervisors issued a finding that meeting in person would present imminent risks to the health or safety of attendees, and decided to invoke the provisions of AB 361 related to teleconferencing for Board meetings. The Board also strongly encouraged other County legislative bodies to make a similar finding and continue meeting remotely through teleconferencing.

Relevant data suggest that the Omicron variant of COVID-19 is more transmissible than the Delta variant. Indeed, local rates of transmission of COVID-19 continue to remain in the "high" tier as measured by the Centers for Disease Control. Requiring large numbers of individuals to gather, and potentially travel long distances, for in-person public meetings could potentially, and unnecessarily, expose numerous people to COVID-19, further contribute to the ongoing surge in cases caused by the Omicron variant, compound disruptions to our economy, and undermine public health measures during the current State of Emergency.

Accordingly, we recommend that the Finance and Administration Committee of the First 5 San Mateo County Commission avail itself of the provisions of AB 361 allowing continuation of online meetings by adopting findings to the effect that conducting in-person meetings would present an imminent risk to the health or safety of attendees. A resolution to that effect and directing staff to take such other necessary or appropriate actions to implement the intent and purposes of the resolution, is attached hereto.

FISCAL IMPACT:

None

RESOLUTION NO.

RESOLUTION FINDING THAT, AS A RESULT OF THE CONTINUING COVID-19 PANDEMIC STATE OF EMERGENCY DECLARED BY GOVERNOR NEWSOM, MEETING IN PERSON FOR THE FINANCE AND ADMINISTRATION COMMITTEE OF THE FIRST 5 SAN MATEO COUNTY COMMISSION WOULD PRESENT IMMEDIATE RISKS TO THE HEALTH OR SAFETY OF ATTENDEES

WHEREAS, on March 4, 2020, pursuant to Government Code section 8550, *et seq.*, Governor Newsom proclaimed a state of emergency related to the COVID-19 novel coronavirus, and subsequently, the San Mateo County Board of Supervisors (“Board”) declared a local emergency related to COVID-19, and the proclamation by the Governor and declaration by the Board remain in effect; and

WHEREAS, on March 17, 2020, Governor Newsom issued Executive Order N-29-20, which suspended certain provisions in the California Open Meeting law, Government Code section 54950, *et seq.* (the “Brown Act”), related to teleconferencing by local agency legislative bodies, provided certain requirements were met and followed; and

WHEREAS, on June 11, 2021, the Governor issued Executive Order N-08-21, which extended provisions of Executive Order N-29-20 that waive otherwise-applicable Brown Act requirements related to remote/teleconference meetings by local agency legislative bodies through September 30, 2021; and

WHEREAS, on September 16, 2021, Governor Newsom signed AB 361 into law, and AB 361 provides that a local agency legislative body subject to the Brown Act may continue to meet without complying with the otherwise-applicable requirements in the Brown Act related to remote/teleconference meetings by local agency legislative

ATTACHMENT 1B

bodies, provided that a state of emergency has been declared and the legislative body determines that meeting in person would present imminent risks to the health or safety of attendees, and provided that the legislative body makes such finding at least every thirty (30) days during the term of the declared state of emergency; and

WHEREAS, on September 28, 2021, in the interest of public health and safety, as affected by the state of emergency caused by the spread of COVID-19, the Board issued a finding that meeting in person would present imminent risks to the health or safety of attendees, and decided to invoke the provisions of AB 361 related to teleconferencing for meetings of the Board; and

WHEREAS, the Board also strongly encouraged other County legislative bodies to make a similar finding and continue meeting remotely through teleconferencing; and

WHEREAS, relevant data suggest that the Omicron variant of COVID-19 is more transmissible than the Delta variant; and

WHEREAS, indeed, local rates of transmission of COVID-19 continue to remain in the “high” tier as measured by the Centers for Disease Control; and

WHEREAS, requiring large numbers of individuals to gather, and potentially travel long distances, for in-person public meetings could potentially, and unnecessarily, expose numerous people to COVID-19, further contribute to the ongoing surge in cases caused by the Omicron variant, compound disruptions to our economy, and undermine public health measures during the current State of Emergency; and

WHEREAS, the Finance and Administration Committee of the First 5 San Mateo County Commission has an important governmental interest in protecting the health, safety and welfare of those who participate in its meetings; and

WHEREAS, in the interest of public health and safety, as affected by the emergency caused by the spread of COVID-19, the Finance and Administration Committee of the First 5 San Mateo County Commission finds that meeting in person would present imminent risks to the health or safety of attendees, and the Finance and Administration Committee of the First 5 San Mateo County Commission will therefore invoke the provisions of AB 361 related to teleconferencing for meetings of the San Mateo County Commission.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that

1. The recitals set forth above are true and correct.
2. The Finance and Administration Committee of the First 5 San Mateo County Commission finds that meeting in person would present imminent risks to the health or safety of attendees.
3. Staff is directed to take such other necessary or appropriate actions to implement the intent and purposes of this resolution.

* * * * *

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

February 14, 2022

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

Commissioner Becerra chaired the meeting.

Commissioner Sylvia Espinoza absence.

1. Adopt a resolution finding that, as a result of continuing COVID-19 pandemic state of emergency, meeting in person would present imminent risks to the health or safety of attendees.

A motion to adopt a resolution finding that, as a result of continuing COVID-19 pandemic state of emergency, meeting in person would present imminent risks to the health or safety of attendees was made by Commissioner Foust, seconded by Commissioner Becerra. Unanimously approved.

2. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the February 14, 2022 Finance and Administration Committee Meeting Agenda was made by Commissioner Foust, seconded by Commissioner Becerra. Unanimously approved.

3. Approval of the Finance and Administration Committee Meeting Minutes

A Motion for Approval of the June 14, 2021 Finance and Administration Committee Meeting Minutes was made by Commissioner Foust, seconded by Commissioner Becerra. Unanimously approved.

4. Election of Finance and Administration Committee Chair

Commissioner Foust recommended Commissioner Becerra to serve as Finance and Administration Committee Chair.

A motion for Election of Commissioner Becerra as Finance and Administration Committee Chair was made by Commissioner Foust, seconded by Commissioner Becerra. Unanimously approved.

5. Review Budget Monitoring Report as of December 31, 2021

Kitty Lopez briefly presented an overview of the Budget Monitoring Report as of December 31, 2021 comparing to 50% YTD Benchmark (Attachments 5, 5A, 5B, 5C).

YTD Total Revenue is 16% higher than YTD benchmark due to the inclusion of fiscal year Prop 56 Tax revenue, CHI refund and new grant awards.

Total Appropriations is 8% below YTD Benchmark due to pending planning and implementation of the SPIP FY18-20 in coordination within 3-year time frame of the new strategic plan SPIP FY20-23.

Projected Ending Fund balance of 10.775 million or 132%, that represents a positive variance of 32% or \$2.617 million higher than the planned budget.

Committee members reviewed the Budget Monitoring Report as of December 31, 2021 and had no further questions.

6. Review and Recommend Approval of F5SMC's FY2021-22 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund F5SMC's FY2021-22 Revised Budget

Kitty Lopez briefly stated that we always have the agency Revised Budget in February to honor grant executions and contract obligations, after last year financial audit completed and FY21-22 contract budgets become available. As per our strategic plan, Commission has approved higher Community Investments by drawing funds from Reserves for fund agency Revised Budget.

Kitty Lopez provided key budget changes in the F5SMC's FY2021-22 Revised Budget, as presented in the summary table of the Budget memo (Attachment 6):: Beginning Fund Balance is adjusted an increase of \$3.015 M as per the audited Ending Fund Balance as of 6.30.2021; Total Revenues increase by \$444K, Total Appropriations increase by \$400K; the FY2020-21 Revised Budget changes results in a budget deficit of \$1.717 M or \$46K higher than the budget deficit of the initial Adopted Budget FY2021-22; Administrative Cost rate is 10%, which is below the approved Admin Cost Rate for FY2021-22.

Committee members reviewed the F5SMC's FY2021-22 Revised Budget and commented that the Budget memo and Budget Narratives provide helpful information that are easy to read and follow through. Committee members felt comfortable with the clarity of Budget Changes presented in the Fiscal Impacts of the Budget memo and had no further questions. Committee members suggested changes of the order of the bullets under the Budget Assumptions by moving bullets 5,6,7 before bullets 1,2,3 for clarity improvement.

A Motion for Recommend Approval of F5SMC's FY2021-22 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund F5SMC's FY2021-22 Revised Budget was made by Commissioner Foust, seconded by Commissioner Becerra. Unanimously approved.

Commissioner Becerra adjourned the meeting at 9:26 AM.

DATE: May 16, 2022
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of April 30, 2022

BUDGET MONITORING REPORT as of April 30, 2022 HIGHLIGHTS

Budget Monitoring Report as of April 30, 2022 Highlights

The Budget Monitoring Report as of April 30, 2022 is presented in **Attachments 4A, 4B, and 4C**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 83.33%

REVENUES

- YTD Interest Revenue projection is \$87K or 91%, that represents a positive variance or 8% higher than YTD Benchmark.
- YTD Tobacco Tax Revenue projections are \$4.930 million or 97%, that represents a positive variance or 14% higher than YTD Benchmark due to the inclusion of higher disbursement of Prop 56 Tax revenue.
- YTD Other Grant Revenue is 991K or 66%, which is 17% lower than YTD Benchmark due to underspending in some Other Grants due to COVID restriction.
- YTD Total Revenues projections are \$6.009 million or 90%, that represents a positive variance or 6% higher than YTD Benchmark. Major attributable factors to this net positive variance are associated with higher disbursement of Prop 56 Tax revenue.

APPROPRIATIONS

- YTD Program Expenditures projections are \$4.425 million or 58%, that represents a positive variance or 25% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending across investment areas due to the Covid restrictions still being in place at some agencies; this has some negative impacts to grant executions and pending planning and contracting of strategic plan implementation and Other Grant executions.
- YTD Admin Expenditures projections of \$599K or 74% that represents a positive variance or 9% below YTD Benchmark. Major contributions to this positive variance are attributable to savings in various Admin Expenses due to staff working outside the office and staff on FMLA.
- **YTD Total Appropriations (Net Appropriations*)** projections are \$5.024 million or 60%, that represents a positive variance or 23% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending in Program Appropriations due to COVID restriction impacts, planning of strategic plan implementation, and under spending in various Administrative Operation budget lines.

ENDING FUND BALANCE (RESERVES*)

- Currently, we are projecting Ending Fund balance (Reserves*) of \$13.820 million or 124%, that represents a positive variance of 24% or \$2.702million higher than the planned budget.

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

CHALLENGES: None at this time.

FIRST 5 SAN MATEO COUNTY

SUMMARY OF BUDGET MONITORING REPORT AS OF 4.30.2022

	FY 21-22 Revised Budget	YTD Actuals as of April 30, 2022	Accruals	YTD Combined	YTD Combined vs. FY21-22 Revised Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	12,844,713	12,844,713	-	12,844,713	100%
A. Interest Revenue	96,000	87,539	-	87,539	91%
B. Tobacco Tax Revenue	5,106,000	4,079,391	851,000	4,930,391	97%
Tobacco Tax Revenue Fiscal Year Allocations	5,106,000	4,079,391	851,000	4,930,391	97%
C. Other Grant Revenues	1,502,025	412,699	578,516	991,215	66%
F5CA Other Grants / IMPACT Grant	620,000	113,513	155,000	268,513	43%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHTSA)	882,025	299,186	423,516	685,002	78%
TOTAL REVENUES	6,704,025	4,579,628	1,429,516	6,009,144	90%
TOTAL AVAILABLE FUND (Total Sources*)	19,548,738	17,424,341	1,429,516	18,853,857	96%
PROGRAM APPROPRIATIONS					
D1. Strategic Plan Investment - SPIP FY 20-23	4,185,094	2,381,525	394,755	2,776,279	66%
Community Investments (FE, CH&D, EL)	3,836,854	2,111,539	366,568	2,478,107	65%
Evaluation	43,643	32,733	3,637	36,370	83%
Policy, Advocacy, & Communications (PAC)	304,597	237,253	24,550	261,803	86%
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over	901,034	51,053	1,050	52,103	6%
Community Investments (FE, CH&D, EL)	387,799	44,919	-	44,919	12%
Evaluation	350,000	-	-	-	0%
Policy, Advocacy, & Communications (PAC)	163,235	6,134	1,050	7,184	4%
E. Other Grants	1,266,296	402,482	289,389	691,871	55%
F5CA Other Grants / IMPACT Grant	562,803	203,756	46,900	250,656	45%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHTSA)	703,493	198,726	242,489	441,215	63%
F. Program Operations	1,261,149	904,850	-	904,850	72%
Program Shared Operating Budget	202,300	124,474	-	124,474	62%
Program Staff S&B & Shared Admin Staff Time	873,309	666,322	-	666,322	76%
Evaluation Staff S&B	185,540	114,054	-	114,054	61%
Total Program Appropriations (D1+D2+E+F)	7,613,573	3,739,909	685,194	4,425,103	58%
ADMIN APPROPRIATIONS					
G. Admin Shared Operating Budget	202,300	124,779	-	124,779	62%
H. Admin Staff S&B	605,810	473,864	-	473,864	78%
Total Admin Appropriations (G+H)	808,110	598,643	-	598,643	74%
TOTAL APPROPRIATIONS (Net Appropriations*)	8,421,683	4,338,552	685,194	5,023,746	60%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	(1,717,658)	(241,076)	(744,322)	(985,398)	
ENDING FUND BALANCE	11,127,055	13,085,789	744,322	13,830,111	124%
Total S&B	1,664,659	1,254,240	-	1,254,240	75%

DETAILS OF BUDGET MONITORING REPORT AS OF
4.30.2022

	ORG/ACCT#	FY 21-22 Revised Budget	YTD Actuals as of April 30, 2022	Accruals	YTD Combined	YTD Combined vs. FY21-22 Revised Budget (%)	Notes to Budget Monitoring Report
BEGINNING FUND BALANCE (Beginning Reserves*)		12,844,713	12,844,713		12,844,713	100%	
A. Interest Revenue	19510-1521	96,000	87,539		87,539	91%	
B. Tobacco Tax Revenue		5,106,000	4,079,391	851,000	4,930,391	97%	Higher Prop 56 tax revenue than projection.
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,106,000	4,079,391	851,000	4,930,391	97%	\$851K are Mar and April Tobacco Tax Revenue estimates
C. Other Grant Revenues		1,502,025	412,699	578,516	991,215	66%	
F5CA IMPACT Grant FY20-23	19510-1861	400,000	92,036	100,000	192,036	48%	
F5CA Home Visiting Grant FY20-22	19510-1861	220,000	21,476	55,000	76,476	35%	Grant term has extended 6.30.2023
F5SF IMPACT HUB TA FY21-22	19510-2643	138,998	39,066	46,333	85,399	61%	\$46K are Q3 and April revenue estimates
County of San Mateo BHRS - Mental Health Services MHSA Prop 63	19510-2643	85,000	53,195	28,333	81,528	96%	\$28K are Q3 and April revenue estimates
David Lucile Packard- Help Me Grow FY20-22	19510-2643	75,000			0	0%	Deferred revenue will be recognized during the audit
Sequoia Healthcare District - Special Needs Grant FY20-23	19510-2643	339,000		282,500	282,500	83%	\$283K are Q3 and April revenue estimates
Sequoia Healthcare District - Mental Health Grant FY20-23	19510-2643	57,000		47,500	47,500	83%	\$47.5K are Q3 and April revenue estimates
Aurrera Health Group - ACES Aware SMC's Children Success Planning Project	19510-2643	15,277	15,277		15,277	100%	
SMC's Children Success Planning Project	19510-2643		18,850				New project
SMC's Children Success Planning Project	19510-2643			18,850			New project
CHI Refund	19510-2643	171,750	171,750		171,750	100%	
F5SMC Wellness Grant	19510-2658		1,048		1,048		
TOTAL REVENUES		6,704,025	4,579,628	1,429,516	6,009,144	90%	
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,548,738	17,424,341	1,429,516	18,853,857	96%	

APPROPRIATIONS							
PROGRAM APPROPRIATIONS							
D1. Strategic Plan Investment - SPIP FY 20-23		4,185,094	2,381,525	394,755	2,776,279	66%	Includes underspending funds from FY20-21
Resilient Family	19540-6125	1,134,950	730,753	125,409	856,162	75%	\$125K are April expenditure estimates
Healthy Children	19540-6156	1,327,078	764,997	126,590	891,587	67%	\$127K are April expenditure estimates
Quality Care and Education	19540-6263	1,374,826	615,789	114,569	730,358	53%	\$115K are April expenditure estimates
Grant Management and Other Evaluation Projects	19540-6265	43,643	32,733	3,637	36,370	83%	
Other Evaluation Projects	19540-6265	0			0		
Policy Advocacy, Communications & Systems Change	19540-6814	294,597	237,253	24,550	261,803	89%	
Emerging Projects	19540-6814	10,000	0		0	0%	Pending planning and coordination with ARPA system integration and strategic planning
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over		901,034	51,053	1,050	52,103	6%	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, as per the Commission approval.
Children Health & Development - Carry Over	19540-6156	287,799	5,000		5,000	2%	FY20-21 actual expenditures was \$199K. Balance SPIP FY18-20 carry over will be expended through 6.30.2023 or return back to Fund Balance.
Early Learning - Carry Over	19540-6263	100,000	39,919		39,919	40%	
Other Evaluation Projects - Carry Over	19540-6265	350,000	0		0	0%	
PAC - Carry Over	19540-6814	118,357	3,675	1,050	4,725	4%	
Emerging Projects - Carry Over	19540-6814	44,878	2,459		2,459	5%	

	ORG/ACCT#	FY 21-22 Revised Budget	YTD Actuals as of April 30, 2022	Accruals	YTD Combined	YTD Combined vs. FY21-22 Revised Budget (%)	Notes to Budget Monitoring Report
E. Other Grants		1,266,296	402,482	289,389	691,871	55%	
F5CA IMPACT Grant	19540-6126	388,803	171,519	32,400	203,919	52%	
F5CA Home Visiting Grant		174,000	32,237	14,500	46,737	27%	Grant term has extended 6.30.2023
F5SF IMPACT HUB TA FY21-22	19540-6126	128,000	62,909	10,667	73,576	57%	New grant award
County of San Mateo BHRS - Mental Health Services MHSA Prop 63	19540-6131	71,706	49,566	17,927	67,493	94%	Final year of the 3-year grant
Peninsula Healthcare District - HMG Call Center Grant calendar year 2021	19540-6131	42,000	44,311		44,311	106%	Grant ended 12.30.2021
David Lucile Packard- Help Me Grow	19540-6131	20,000	19,804		19,804	99%	Grant ended 12.30.2021
Sequoia Healthcare District - Special Needs Grant	19540-6131	393,792		196,896	196,896	50%	\$196K are Q3 & April expenditure estimates
Sequoia Healthcare District - Mental Health Grant	19540-6131	34,000	9,858	17,000	26,858	79%	\$17K are Q3 & April expenditure estimates
Aurrera Health Group - ACES Aware	19540-6131	13,995	12,277		12,277	88%	Grant ended.
F. Program Operations		1,261,149	904,850	0	904,850	72%	
Program Shared Operating Budget		202,300	124,474		124,474	62%	
Program Staff S&B & Shared Admin Staff Time		873,309	666,322		666,322	76%	
Evaluation Staff S&B		185,540	114,054		114,054	61%	
Total Program Appropriations (D1+D2+D3+E+F)		7,613,573	3,739,909	685,194	4,425,103	58%	
ADMIN APPROPRIATIONS							
G. Admin Shared Operating Budget		202,300	124,779		124,779	62%	
H. Admin Staff S&B		605,810	473,864		473,864	78%	
Total Administrative Appropriations		808,110	598,643	0	598,643	74%	
Administrative Cost Rate %		10%	14%	0%	12%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		8,421,683	4,338,552	685,194	5,023,746	60%	
ENDING FUND BALANCE RESERVES*) (ENDING)		11,127,055	13,085,789	744,322	13,830,111	124%	

Color Coding

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

Schedule 1- OPERATING BUDGET MONITORING REPORT AS OF 4.30.2022

	ORG / ACCT#	FY21-22 Revised Budget	YTD Actuals as of April 30, 2022	Accruals	YTD Combined	YTD Combined vs. FY21-22 Revised Budget (%)	Notes to Budget Monitoring Report
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000			0	0%	
General Office Supplies	19510-5193	8,000	2,056		2,056	26%	
Photocopy Lease & Usage	19510-5196	5,000	314		314	6%	
Computer Supplies	19510-5211	15,000	2,163		2,163	14%	Software licenses and Place holder for emergency IT equipment
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	12,806		12,806	85%	
Auto Allowance	19510-5712	11,000	8,632	417	9,049	82%	
Meetings & Conference Expense	19510-5721	10,000	750		750	8%	
Commissioners Meetings & Conference Exp	19510-5723	5,000	904	193	1,097	22%	
Other Business Travel Expense	19510-5724	10,000	8		8	0%	
Dept. Employee Training Expense	19510-5731	17,000	13,459		13,459	79%	
Wellness grant	19510-5856	0	1,075		1,075		
Other Professional Services	19510-5858	50,000	45,603		45,603	91%	
Sub Total - Services & Supplies		148,000	87,770	610	88,380	60%	
II. Other Charges							
Telephone Service Charges	19510-6712	5,500	3,280		3,280	60%	
Automation Services - ISD	19510-6713	57,000	31,755		31,755	56%	
Annual Facilities Lease	19510-6716	70,000	46,897		46,897	67%	
General Liability Insurance	19510-6725	10,500	8,386		8,386	80%	
Official Bond Insurance	19510-6727	800	215		215	27%	
Human Resources Services	19510-6733	2,000	303		303	15%	
Countywide Security Services	19510-6738	800	556		556	70%	
All Other Service Charges	19510-6739	60,000	28,777		28,777	48%	
A-87 Expense	19510-6821	50,000	41,009		41,009	82%	
Sub Total - Other Charges		256,600	161,177	-	161,177	63%	
Total Operating Budget		404,600	248,947	610	249,557	62%	
Program Shared Operating Budget		202,300	124,474	305	124,779	62%	Allocation rate 50%
Admin Shared Operating Budget		202,300	124,474	305	124,779	62%	Allocation rate 50%

Schedule 2 - SALARIES & BENEFITS BUDGET MONITORING REPORT AS OF 4.30.2022

Program Staff & Shared Admin Staff		873,309	666,322		666,322	76%	27% Admin staff time allocated to Program
Evaluation Staff		185,540	114,054		114,054	61%	Underspending due to staff on FMLA
Admin Staff		605,810	473,864		473,864	78%	
Total Salaries and Benefits		1,664,659	1,254,240	0	1,254,240	75%	

Color Coding

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

DATE: May 16, 2022
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2022-23

ACTION REQUESTED

Approval of the First 5 San Mateo County Policies and Bylaws for FY 2022-23

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 24, 2021.

Bylaws: On May 24, 2021, the Commission reviewed and approved First 5 San Mateo County’s Amended Bylaws.

UNCHANGED POLICIES

The following policies remain unchanged:

- Contracting and Procurement Policy (Attachment 5A)
- Conflict of Interest Policy (Attachment 5B)
- Salary and Benefits Policy (Attachment 5C)
- Administrative Costs Policy (Attachment 5D)
- Supplantation Policy (Attachment 5E)
- Delegation of Authority to Executive Director to Take Action to Support or Oppose Legislation or Other Initiatives (Attachment 5F)
- Amended Event Sponsorship Policy (Attachment 5G)
- Bylaws (Attachment 5H)

FISCAL IMPACT

None

RECOMMENDATION

Approval of the First 5 San Mateo County Policies and Bylaws for FY 2022-23.



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 2021**

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 16, 2022
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of F5SMC's FY 2022-23 Draft Budget and the Use of Ending Fund Balance (*Reserves**) to Fund F5SMC's FY 2022-23 Adopted Budget

ACTION REQUESTED

Review and Recommend Approval of F5SMC's FY 2022-23 Draft Budget and the Use of Ending Fund Balance (*Reserves) to Fund F5SMC's FY 2022-23 Adopted Budget.**

1. 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.
- In July 2021, State Department of Finance has provided two scenarios of Tobacco Tax Revenue Projections with Flavor Ban and without Flavor Ban. An official annual Tobacco Tax Revenue projection will be released end of May 2022.
- Planning and executions of Strategic Plan Implementation Plan contracts and Other Grants contracts have been delayed to some degree as the impacts of COVID restrictions still exist at some of the funded agencies. Some funders of Other Grants allow Grant Terms extension through 6.30.2023.
- Commission approved the Implementation of the SPIP FY 2018-20 Underspending Fund Carry Over to be in coordination with 3-year time frame of the strategic plan FY 2020-23.

2. FY 2022-23 DRAFT BUDGET ASSUMPTIONS

Please read this Budget memo in conjunction of FY 2022-23 Draft Budget presented in Attachments 6A, 6B, and 6C (Schedule 1 and Schedule 2)

FY 2022-23 Draft Budget is proposed based on the following assumptions:

- Projected Interest earning rate is 1.0% on the projected Ending Fund Balance of FY 2021-22 Revised Budget.
- Staff employs conservative approach to Revenue budget and uses Tobacco Tax Revenue Projections **with Flavor Ban Impact***, released in July 2021, in which the average annual declining rate of Tobacco Tax Revenue projections is 5.80% for the period FY2020-25 compared to 4.46% declining rate of the May 2020 Tobacco Tax Revenue projections.

If passed, the Flavor Ban will be implemented on November 16, 2022 and in place for 2.5 quarter of FY2022-23. The First 5 State Association is working on analyzing the impacts of the Flavor Ban across all First 5's. This analysis should become available in the summer/fall.

- Program Appropriations are based on executed contracts and continuation of the strategic plan SPIP FY2020-23 with increased efforts in Policy, Advocacy, Communication, and System Changes (PAC).
- Continue implementation of \$572K balance of SPIP FY 2018-20 Underspending Fund Carry Over in coordination with the 3-year time frame of the strategic plan FY2020-23.
- Execute \$1.108 M Other Grants and continue to seek new revenue sources.
- 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 4% COLA in Salaries and Benefits cost projections in FY2023, as per County Union's recent negotiated changes in the SEIU MOU.

3. SUMMARY OF FY 2022-23 DRAFT BUDGET

	FY 2021-22 Revised Budget	FY 2022-23 Draft Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Beginning Fund Balance (Beginning Reserves*)	12,844,713	11,127,055	(1,717,658)	-13%
Total Revenues	6,704,025	6,412,051	(291,974)	-4%
Total Available Fund (Total Sources*)	19,548,738	17,539,106	(2,009,632)	-10%
Total Appropriations (Net Appropriations*)	8,421,683	8,236,788	(184,895)	-2%
Ending Fund Balance (Ending Reserves*)	11,127,055	9,302,318	(1,824,737)	-16%
Total Requirements* (Net Appropriations*+ Ending Reserves*)	19,548,738	17,539,106	(2,009,632)	-10%
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(1,717,658)	(1,824,737)	(107,079)	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*

4. ISSUES TO CONSIDER

- We anticipate having FY 2022-23 Revised Budget in February 2023 after:
 - ✓ (1) The official annual Tobacco Tax Revenue Projections will be released end of May 2022.
 - ✓ (2) FY 2021-22 Budget Close-Out becomes available and FY 2021-22 financial audit completion.
 - ✓ (3) Continuing contract obligations of SPIP FY2020-23, SPIP FY2018-20's Funding Carry Over, and Other Grants.

5. FISCAL IMPACT

- Admin Cost Rate of 10%.

- FY 2022-23 Draft Budget result in a Budget Deficit of \$1,824,737. Therefore, we will draw down \$1,824,737 from Ending Fund Balance (Ending Reserves*) to fund agency FY 2022-23 Adopted Budget.

ACTION

Review and Recommend Approval of F5SMC's FY 2022-23 Draft Budget and the Use of Ending Fund Balance (Reserves*) to Fund F5SMC's FY 2022-23 Adopted Budget.

FY 2022-23 DRAFT BUDGET NARRATIVES

FY 2022-23 Draft Budget are presented in Summary (Attachment 6A), in Details (Attachment 6B) and accompanied with the Draft Operating Budget (Attachment 6C). Increases and decreases in the Proposed Budget reflect all approved contracts and SPIP funding allocations and executions.

**Please read the Budget Memo (Attachment 6) in conjunction with the Budget Spreadsheets (Attachments 6A, 6B, and 6C).*

A. Revenues Budget is \$6.412 M or a net decrease of \$292K or 4% decrease.

Revenue Budget Includes:

- \$84K Interest Revenue
- \$5.156 M Tobacco Tax Revenue
- \$1.171 M Other Grant Revenue projections from 6 Other Grants listed below. This additional revenue sources are approximate 18% of Tobacco Tax Revenue Fiscal Allocations of \$5.156 M.
 - ✓ \$400K F5CA IMPACT Grant.
 - ✓ \$110K F5CA new Home Visiting Grant.
 - ✓ \$250K new Mental Health MHSA Grant from County of San Mateo Behavioral Health & Recovery Services (BHRS).
 - ✓ \$50K Help Me Grow Call Center Grant for calendar year 2022 from Peninsula Healthcare District
 - ✓ \$294K Children with Special Needs Grant from Sequoia Healthcare District; and
 - ✓ \$67K Mental Health Grant from Sequoia Healthcare District.

Major contributions to net decrease in the Revenue Budget are due to lower Interest Revenue and decreases in Other Grants revenue projections associated with some Other Grants ended.

B. Program Appropriations Budget is \$7.428 M or a net decrease of \$185K or 2% decrease

Program Appropriations include:

- \$4.445 M SPIP FY2020-23 contract executions
- \$572K SPIP FY2018-20 Carry Over
- \$1.108 M Other Grants
- \$1.304 M Program Operations

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

- ✓ Lower balance of SPIP FY 2018-20 fund carry over to FY2022-23.

- ✓ Decreases in Other Grants Appropriations projections.
- ✓ 3% increase in Program Operations

C. Administrative Appropriations Budget is \$808K or \$249 net change or 0% change.

- \$224K Admin shared Operation Budget
- \$585K Admin Staff Salaries and Benefits

Major contributions to the net zero change in Administrative Appropriations are associated with 4% COLA inclusion, and net change in healthcare cost projections.

D. Operating Budget is \$447K or \$42K net increase or 11% increase

Operating Budget Includes:

\$151K Services & Supplies Budget or \$3K net increase or 2% increase.

Major contributions to the net increases in Services and Supplies Budget are associated with new laptop purchases for 3 old laptops retired after 5 years of services and a place holder for IT equipment needs.

\$296K Other Charges Budget or \$40K net increase or 15% increase.

Major contributions to the net increases in Other Charges Budget are associated with the increases in A87 allocation and facility lease.

50% of Operating Budget or 223K is allocated to Program Appropriations and 50% of Operating Budget or 223K is allocated to Administrative Appropriations.

E. Salaries and Benefits Budget is \$1.664 M or \$205 increase or 0% increase.

Major contributions to net zero changes in Salaries and Benefits are associated with 4% COLA inclusion and changes in healthcare cost projections.

Inclusion in \$1.664 M Salaries and Benefits Budget is approximate \$140K or .75 FTE equivalents that are funded from F5CA IMPACT grant, Home Visiting Grants and from Other Grants.

F. FY 2022-23 ENDING FUND BALANCE (Reserves*):

Ending Fund Balance (Reserves*) is \$9.302 M or \$1.825 M decrease or 16% 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 2022-2023 DRAFT BUDGET SUMMARY

	FY 21-22 Revised Budget	FY22-23 Draft Budget	FY22-23 Draft Budget (+/-) vs. FY21-22 Revised Budget (\$)	FY22-23 Draft Budget (+/-) vs. FY21-22 Revised Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	12,844,713	11,127,055	(1,717,658)	-13%
A. Interest Revenue	96,000	84,000	(12,000)	-13%
B. Tobacco Tax Revenue	5,106,000	5,156,751	50,751	1%
Tobacco Tax Revenue Fiscal Year Allocations	5,106,000	5,156,751	50,751	1%
C. Other Grant Revenues	1,502,025	1,171,300	(330,725)	-22%
F5CA Other Grants / IMPACT Grant	620,000	510,300	(109,700)	-18%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHTSA)	882,025	661,000	(221,025)	-25%
TOTAL REVENUES	6,704,025	6,412,051	(291,974)	-4%
TOTAL AVAILABLE FUND (Total Sources*)	19,548,738	17,539,106	(2,009,632)	-10%
PROGRAM APPROPRIATIONS				
D1. Strategic Plan Investment - SPIP FY 20-23	4,185,094	4,444,725	259,631	6%
Community Investments (FE, CH&D, EL)	3,836,854	3,442,353	(394,501)	-10%
Evaluation	43,643	57,074	13,431	31%
Policy, Advocacy, & Communications (PAC)	304,597	945,298	640,701	210%
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over	901,034	571,997	(329,037)	-37%
Community Investments (FE, CH&D, EL)	387,799	318,600	(69,199)	-18%
Evaluation	350,000	160,000	(190,000)	-54%
Policy, Advocacy, & Communications (PAC)	163,235	93,397	(69,838)	-43%
E. Other Grants	1,266,296	1,107,870	(158,426)	-13%
F5CA Other Grants / IMPACT Grant	562,803	461,870	(100,933)	-18%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHTSA)	703,493	646,000	(57,493)	-8%
F. Program Operations	1,261,149	1,303,837	42,688	3%
Program Shared Operating Budget	202,300	223,666	21,366	11%
Program Staff S&B & Shared Admin Staff Time	873,309	887,424	14,115	2%
Evaluation Staff S&B	185,540	192,747	7,207	4%
Total Program Appropriations (D1+D2+E+F)	7,613,573	7,428,429	(185,144)	-2%
ADMIN APPROPRIATIONS				
G. Admin Shared Operating Budget	202,300	223,666	21,366	11%
H. Admin Staff S&B	605,810	584,693	(21,117)	-3%
Total Admin Appropriations (G+H)	808,110	808,359	249	0%
TOTAL APPROPRIATIONS (Net Appropriations*)	8,421,683	8,236,788	(184,895)	-2%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	(1,717,658)	(1,824,737)	(107,079)	6%
ENDING FUND BALANCE	11,127,055	9,302,318	(1,824,737)	-16%
Total S&B	1,664,659	1,664,864	205	0%

FIRST 5 SAN MATEO COUNTY

FY 2022-2023 DRAFT BUDGET DETAILS

	ORG/ACCT#	FY 21-22 Revised Budget	FY22-23 Draft Budget	FY22-23 Draft Budget (+/-) vs. FY21-22 Revised Budget (\$)	FY22-23 Draft Budget (+/-) vs. FY21-22 Revised Budget (%)	Notes to FY2022-23 Draft Budget
BEGINNING FUND BALANCE (Beginning Reserves*)		12,844,713	11,127,055	(1,717,658)	-13%	Beginning Fund Balance is Ending Fund Balance projections of FY21-22 Revised Budget
A. Interest Revenue	19510-1521	96,000	84,000	(12,000)	-13%	
B. Tobacco Tax Revenue		5,106,000	5,156,751	50,751	1%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,106,000	5,156,751	50,751	1%	Tobacco Tax Projections with flavor ban
C. Other Grant Revenues		1,502,025	1,171,300	(330,725)	-22%	
F5CA IMPACT Grant FY20-23	19510-1861	400,000	400,000	0	0%	
F5CA Home Visiting Grant FY20-22	19510-1861	220,000	110,300	(109,700)	-50%	Y2 of full grant execution.
F5SF IMPACT HUB TA FY21-22	19510-2643	138,998		(138,998)	-100%	Grant ended 6.30.22
County of San Mateo BHRS - Mental Health Services MHSA Prop 63	19510-2643	85,000		(85,000)	-100%	Grant ended 6.30.22
New MHSA Grant award FY2023	19510-2643		250,000	250,000	#DIV/0!	New MHSA grant award FY2023 for a leverage funding with F5SMC
Peninsula Healthcare District - HMG Call Center Grant calendar year 2022	19510-2643		50,000	50,000	#DIV/0!	
David Lucile Packard- Help Me Grow FY20-22	19510-2643	75,000		(75,000)	-100%	
Sequoia Healthcare District - Special Needs Grant FY20-23	19510-2643	339,000	294,000	(45,000)	-13%	
Sequoia Healthcare District - Mental Health Grant FY20-23	19510-2643	57,000	67,000	10,000	18%	
Aurrera Health Group - ACES Aware	19510-2643	15,277		(15,277)	-100%	
CHI Refund	19510-2643	171,750		(171,750)	-100%	
F5SMC Wellness Grant	19510-2658			0		
Miscellaneous Reimbursements	19510-2647			0		
TOTAL REVENUES		6,704,025	6,412,051	(291,974)	-4%	
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,548,738	17,539,106	(2,009,632)	-10%	
APPROPRIATIONS						
PROGRAM APPROPRIATIONS						
D1. Strategic Plan Investment - SPIP FY 20-23		4,185,094	4,444,725	259,631	6%	Pending planning and contracting of SPIP FY20-23 at the 3rd year of the SPIP implementation.
Resilient Family	19540-6125	1,134,950	1,127,634	(7,316)	-1%	
Healthy Children	19540-6156	1,327,078	1,254,961	(72,117)	-5%	
Quality Care and Education Grant Management and Other Evaluation Projects	19540-6263	1,374,826	1,059,757	(315,069)	-23%	
	19540-6265	43,643	57,074	13,431	31%	
Other Evaluation Projects	19540-6265	0		0	#DIV/0!	
Policy Advocacy, Communications & Systems Change	19540-6814	294,597	432,798	138,201	47%	
Emerging Projects	19540-6814	10,000	512,500	502,500	5025%	Pending planning and coordination with ARPA system integration and strategic planning

BEGINNING FUND BALANCE (Beginning Reserves*)		12,844,713	11,127,055	(1,717,658)	-13%	Beginning Fund Balance is Ending Fund Balance projections of FY21-22 Revised Budget
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over		901,034	571,997	(329,037)	-37%	FY20-21 actual expenditures was \$199K. Balance SPIP FY18-20 carry over will be expended through 6.30.2023 or return back to Fund Balance.
Children Health & Development - Carry Over	19540-6156	287,799	268,600	(19,199)	-7%	Leverage funding to the shared contribution of the new MHSA grant award FY2023
Early Learning - Carry Over	19540-6263	100,000	50,000	(50,000)	-50%	
Other Evaluation Projects - Carry Over	19540-6265	350,000	160,000	(190,000)	-54%	
PAC - Carry Over	19540-6814	118,357	85,397	(32,960)	-28%	
Emerging Projects - Carry Over	19540-6814	44,878	8,000	(36,878)	-82%	
E. Other Grants		1,266,296	1,107,870	(158,426)	-13%	
F5CA IMPACT Grant	19540-6126	388,803	353,240	(35,563)	-9%	
F5CA Home Visiting Grant		174,000	108,630	(65,370)	-38%	Final year of the 2-year grant
F5SF IMPACT HUB TA FY21-22	19540-6126	128,000		(128,000)	-100%	New grant award
County of San Mateo BHRS - Mental Health Services MHSA Prop 63	19540-6131	71,706		(71,706)	-100%	Final year of the 3-year grant
New MHSA grant FY2023	19540-6131		250,000	250,000		New grant execution
Peninsula Healthcare District - HMG Call Center Grant calendar year 2021	19540-6131	42,000		(42,000)	-100%	Calendar year grant
Peninsula Healthcare District - HMG Call Center Grant calendar year 2022			45,000	45,000		New grant execution
David Lucile Packard- Help Me Grow Sequoia Healthcare District - Special Needs Grant	19540-6131	20,000		(20,000)	-100%	Calendar year grant
Sequoia Healthcare District - Mental Health Grant	19540-6131	393,792	294,000	(99,792)	-25%	
	19540-6131	34,000	57,000	23,000	68%	
Aurrera Health Group - ACES Aware	19540-6131	13,995		(13,995)	-100%	
F. Program Operations		1,261,149	1,303,837	42,688	3%	
Program Shared Operating Budget		202,300	223,666	21,366	11%	
Program Staff S&B & Shared Admin Staff Time		873,309	887,424	14,115	2%	
Evaluation Staff S&B		185,540	192,747	7,207	4%	
Total Program Appropriations (D1+D2+D3+E+F)		7,613,573	7,428,429	(185,144)	-2%	
ADMIN APPROPRIATIONS						
G. Admin Shared Operating Budget		202,300	223,666	21,366	11%	
H. Admin Staff S&B		605,810	584,693	(21,117)	-3%	
Total Administrative Appropriations		808,110	808,359	249	0%	
Administrative Cost Rate %		10%	10%			
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		8,421,683	8,236,788	(184,895)	-2%	
ENDING FUND BALANCE RESERVES*) (ENDING)		11,127,055	9,302,318	(1,824,737)	-16%	

Color Coding

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

Schedule 1- FY 2022-23 DRAFT OPERATING BUDGET

Attachment 6C

	ORG / ACCT#	FY21-22 Revised Budget	FY22-23 Draft Budget	FY22-23 Draft Budget (+/-) vs. FY21-22 Revised Budget (\$)	FY22-23 Draft Budget (+/-) vs. FY21-22 Revised Budget (%)	Notes to FY2022-23 Draft Budget
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	15,000	25,000	10,000	67%	Software licenses and Place holder for IT equipment for the Meeting room
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	10,000	10,000	0	0%	Reopening business travel
Dept. Employee Training Expense	19510-5731	17,000	10,000	(7,000)	-41%	Staff leadership training
Wellness grant	19510-5856	0	0	0		
Other Professional Services	19510-5858	50,000	50,000	0	0%	10K Place holder for Accounting Consultation
Sub Total - Services & Supplies		148,000	151,000	3,000	2%	
II. Other Charges						
Telephone Service Charges	19510-6712	5,500	5,500	0	0%	Include direct Communication Services
Automation Services - ISD	19510-6713	57,000	53,000	(4,000)	-7%	
Annual Facilities Lease	19510-6716	70,000	105,000	35,000	50%	4-months free rent was offered last year
General Liability Insurance	19510-6725	10,500	11,232	732	7%	Liability Insurance increase
Official Bond Insurance	19510-6727	800	800	0	0%	
Human Resources Services	19510-6733	2,000	2,000	0	0%	County Human Resources training
Countywide Security Services	19510-6738	800	800	0	0%	
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	50,000	58,000	8,000	16%	Revised AB87 allocation
Sub Total - Other Charges		256,600	296,332	39,732	15%	
Total Operating Budget		404,600	447,332	42,732	11%	
Program Shared Operating Budget		202,300	223,666	21,366	11%	Allocation rate 50%
Admin Shared Operating Budget		202,300	223,666	21,366	11%	Allocation rate 50%

Schedule 2 - FY 2022-23 DRAFT SALARIES & BENEFITS BUDGET

Program Staff & Shared Admin Staff		873,309	887,424	14,115	2%	27% Admin staff time allocated to Program
Evaluation Staff		185,540	192,747	7,207	4%	
Admin Staff		605,810	584,693	(21,117)	-3%	Changes in staff healthcare cost selection
Total Salaries and Benefits		1,664,659	1,664,864	205	0%	

Color Coding

Shared Budget/Shared Cost

Revenue ; Fund Balance

Appropriations

Salaries & Benefits
