



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

DATE: Monday, May 13, 2019
TIME: 9:00 AM to 10:00 AM
ADDRESS: 1700 S. El Camino Real, Suite 405
San Mateo, CA 94402

MEMBERS: Pam Frisella, Rosanne Foust, Alexis Becerra

COMMUNITY MEMBER: Michael Garb

STAFF: Kitty Lopez, Khanh Chau

AGENDA

1.	Approval of the Finance and Administration Committee Agenda	Frisella
2.	Approval of the September 10, 2018 Finance and Administration Committee Meeting Minutes (See Attachment 2)	Frisella
3.	Select Committee Chair	Frisella
4.	Budget Monitoring Report as of April 30, 2019 (See Attachments 4, 4A, 4B), and Discussion of Frequency	Lopez / Chau
5.	Review and Recommend Approval of F5SMC FY 19-20 Policies and Bylaws (Handout materials at meeting)	Lopez / Chau
6.	Review of Proposed Shared Operating Cost Allocation to Program (See Attachments 6, 6A)	Lopez / Chau
7.	Review and Recommend Approval of F5SMC FY 19-20 Draft Budget (See Attachments 7, 7A – 7B)	Lopez / Chau
8.	Verbal Update: Audit Report and Auditor Selection	Lopez / Chau

Next Meeting: June 10, 2019

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

September 10, 2018

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

1. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the September 10, 2018 Finance and Administration Committee Meeting Agenda was made by Commissioner Foust, seconded by Commissioner Frisella. Unanimously approved.

2. Approval of the August 13, 2018 Finance and Administration Committee Meeting Minutes

A Motion for Approval of the August 13, 2018 Finance and Administration Committee Meeting Minutes was made by Commissioner Foust, seconded by Commissioner Frisella. Unanimously approved.

3. Review and Recommend Approval of the F5SMC's FY2017-2018 Budget Close-Out as of June 30, 2018

Kitty Lopez stated that we need an official approval of the F5SMC's FY2017-2018 Budget Close-Out as of June 30, 2018 for the audit report issuance. Kitty Lopez briefly stated that we have received higher Interest and Tobacco Tax Revenues and additional revenues from various private grants; there is under spending in both Program Appropriations and Administrative Appropriations including under spending of various grants at the end of the grant terms, under spending in the Policy, Advocacy, Communications, and System Changes (PAC) – Unallocated Fund, and in various Administrative budget lines; we have higher Ending Fund Balance than initial projection at the end of FY2017-2018 Budget Close-Out.

Committee members reviewed FY2017-2018 Budget Close-Out documents; asked questions about under spending grants and composition of the Other Services Charges. Staff Khanh Chau responded that while most grants are fully expended at the end of the grant terms, StarVista, Ravenswood, and Community Gatepath have underspending in bi-lingual staffing recruitment (StarVista) and dentist recruitment (Ravenswood).

Committee members stated the presented FY2017-2018 Budget Close Out as of June 30, 2018 is clean, clear, and straight forward document. Committee members endorsed its approval recommendation.

A Motion for Approval of the F5SMC's FY2017-2018 Budget Close-Out as of June 30, 2018 was made by Commissioner Garb, seconded by Commissioner Frisella. Unanimously approved.

Commissioner Garb adjourned the meeting at 9:35AM.

DATE: May 13, 2019
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of April 30, 2019

BUDGET MONITORING REPORT as of April 30, 2019 HIGHLIGHTS

County's Budget Terminologies

Since March 2018, as County Manager's Office and County Controller's Office requests and F5SMC Commission approval, F5SMC added budget terminologies used by the County to F5SMC Budget for a comparable reading with County internal budget system.

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

Budget Monitoring Report as of April 30, 2019 Highlights

The Budget Monitoring Report as of April 30, 2019 is presented in detail as **Attachment 4A** and in summary as **Attachment 4B**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 83.3%

REVENUES

- YTD Interest Revenue projection is \$227K or 98%, that represents a positive variance or 15% higher than YTD Benchmark due to higher interest earning rate in the County investment pool.
- YTD Tobacco Tax Revenue projections are \$4.901 million or 92%, that represents 9% positive variance higher than YTD Benchmark.
- YTD F5CA IMPACT Grant Revenue estimate is \$334K or 64% which is below YTD Benchmark by 19% due to slow grant execution of one executing partner in the Communication activities.
- YTD F5 San Francisco IMPACT HUB TA FY18-19 Revenue estimate is \$59K or 83% in line with YTD Benchmark.
- YTD David Lucile Packard Foundation - Help Me Grow Grant Revenue estimate is \$203K or 71% or 12% lower than YTD Benchmark.
- YTD San Bruno Community Foundation - Build Up Kids Grant Revenue estimate is \$12K or 83% in line with YTD Benchmark.
- YTD Peninsula Healthcare District – Help Me Grow Call Center Grant Revenue estimate is \$21K or 83% in line with YTD Benchmark.
- YTD San Mateo County Health System – Watch Me Grow Clinic Based Services Revenue estimate is \$151K or 83% in line with YTD Benchmark.
- YTD Total Revenues projections are \$6.025 million or 88%, that represents a positive variance or 5% higher than YTD Benchmark. Major attributable factors to this positive variance are associated with higher Interest Revenue and the inclusion of Prop 56 Revenue disbursement.

APPROPRIATIONS

- YTD Program Expenditures projections are \$5.184 million or 62%, that represents a positive variance or 21% below YTD Benchmark. Major contributions to this positive variance are attributable to

Attachment 4

pending planning and contracting of various Strategic Plan Implementation Plan SPIP 18-20 budget lines (Evaluation, Emerging Project), underspending in F5CA IMPACT Grant and Help Me Grow grant, combined with pending billings of various grants.

- YTD Administrative Expenditures projections of \$816K or 74% that represents a positive variance or 9% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending in various administrative areas.
- **YTD Total Appropriations (Net Appropriations*)** projections are \$6.000 million or 64%, that represents a positive variance or 19% below YTD Benchmark. Major contributions to this positive variance are attributable to pending planning and contracting of SPIP18-20 as the new funding cycle begins, pending billing from various grants, and under spending in various Administrative areas.

ENDING FUND BALANCE (RESERVES*)

- At this time, we are projecting Ending Fund balance (Reserves*) of \$12.290 million or 127%, that represents a positive variance of 27% or \$2.610 million higher than the planned budget.

Major contributions to this positive variance are attributable to the Beginning Fund Balance Adjustment as the result of the FY17-18 audit report, higher Interest Revenue, inclusion of the Prop 56 disbursement, and under spending in both Program and Administrative Appropriations as the new funding cycle begins.

CHALLENGES:

- None at this time.

FIRST 5 SAN MATEO COUNTY

BUDGET MONITORING REPORT AS OF APRIL 30 2019

Attachment 4A

YTD Benchmark: 83.3%

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	Accruals*	YTD Combined	% YTD Combined	Note
REVENUE							
FUND BALANCE BEGINNING (BEGINNING RESERVES*)		12,265,268	12,265,268		12,265,268		Beginning Fund Balance is adjusted as the FY17-18 Audit report.
Interest	19510-1521	231,958	207,549	19,330	226,879	98%	\$19K is April'19 Interest Revenue estimate.
Tobacco Tax Revenue (Prop 10 and Prop 56)	19510-1861	5,344,804	3,565,723	1,336,201	4,901,924	92%	\$1.336 Mio are Feb/Mar/April' 19 Tobacco Tax Revenue estimates
F5CA IMPACT Grant	19510-1861	524,000		334,307.67	334,308	64%	\$159K are Q1'19 & Q2'19 revenue accrual and \$174K is Q3' 19 revenue estimate
F5SF IMPACT HUB TA FY18-19	19510-2643	70,903		59,086	59,086	83%	\$59K are Q1, Q2, and Q3'19 revenue estimates.
David Lucile Packard Foundation - Help Me Grow Grant	19510-2643	285,000		202,730	202,730	71%	\$107K are Q1'19 & Q2'19 revenue accruals & \$96K Q3'19 revenue estimates. Pending request of grant no cost extension.
San Bruno Community Foundation - Build-Up Kids Grant	19510-2643	14,709		12,258	12,258	83%	\$12K are Q1'19 & Q2'19 & Q3'19 revenue estimates. Received full grant award amount.
Peninsula Healthcare District - Help Me Grow Call Center Grant	19510-2643	25,000		20,833	20,833	83%	\$21K are Q1'19 & Q2'19 & Q3'19 revenue estimates. Received full grant award amount.
San Mateo County Health System - WMG Clinic Based Services Grant	19510-2643	181,383		151,153	151,153	83%	\$151K are Q1'19 & Q2'19 & Q3'19 revenue estimates.
GLEAD - Build Up Kids Facilities Grant	19510-2643	50,000		50,000	50,000	100%	Received full grant award amount.
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19510-2643	130,000		65,000	65,000	50%	\$65K is FY18-19 revenue accrual
F5SMC Wellness Grant	19510-2658	777	777		777	100%	
Miscellaneous Reimbursements	19510-2647						
TOTAL REVENUES		6,858,534	3,774,049	2,250,898	6,024,947	88%	Positive variances due to higher Interest Revenue and Prop 56 revenue disbursement
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,123,802	16,039,317	2,250,898	18,290,215	96%	
APPROPRIATIONS							
1. PROGRAMS							
Family Engagement	19540-6125	1,775,541	847,655	615,327	1,462,982	82%	\$615K are Q3'19 and April'19 expenditure estimates
Child Health & Development	19540-6156	1,563,670	466,651	362,441	829,092	53%	\$69K is expenditure accrual and \$293K are Q3'19 and April'19 expenditure estimates; 2 leverage funding contracts are paid out first from the David Lucile Packard Foundation fund.
SPIP 15-18 Carry Over	19540-6156	100,000			0	0%	
Early Learning	19540-6263	1,628,259	683,320	457,999	1,141,319	70%	\$458K are Q3'19 and April'19 expenditure estimates
Policy Advocacy, Communications & Systems Change	19540-6814	559,905	211,040	35,417	246,457	44%	\$35K are Q3'19 and April'19 expenditure estimates
SPIP 15-18 Carry Over	19540-6814	40,000			0	0%	Pending SPIP15-18 carry-over contracting
Other Communications - Sponsorship	19540-6814	10,000	6,500	0	6,500	65%	
Emerging Projects	19540-6814	200,000	7,625	26,350	33,975	17%	Emerging project contract executes in February 2019.
Kit for New Parent KNP (KNP)	19540-6814	62,000	51,754		51,754	83%	FY17-18 KNP kit components are received and paid in FY18-19

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	Accruals*	YTD Combined	% YTD Combined	Note
Regional Cost Sharing	19540-6814	45,000	0	0	0	0%	No activities at this time.
Program Salary & Benefits		591,149	439,627		439,627	74%	
Grant Management and Big Data	19540-6265	100,000	72,672	8,333	81,005	81%	\$8.3K is April'19 expenditure estimate.
Other Evaluation Projects	19540-6265	145,000			0	0%	Pending planning and SPIP18-20 contracting
Evaluation - Salaries & Benefits		161,632	127,493		127,493	79%	
David Lucile Packard Foundation grant - Help Me Grow Grant	19540-6131	255,000	87,635	8,000	95,635	38%	\$8K is April'19 expenditure estimates.
San Bruno Community Foundation grant - Build-Up Kids	19540-6131	14,709	8,709	1,226	9,935	68%	\$1K is April'19 expenditure estimate.
Peninsula Healthcare District - Help Me Grow Call Center Grant	19540-6131	25,000			0	0%	Pending contracting
San Mateo County Health System - WMG Clinic Based Services Grant	19540-6131	181,383	15,605	86,461	102,066	56%	\$86K are Q1, Q2 expenditure accruals due to delayed billing from one subcontractor; 60K are Q3 expenditure estimates
Help Me Grow Centralized Access Point and Family & Community Outreach Providers	19540-6131	181,625	15,570	63,154	78,724	43%	\$63K are Q3'19 and April'19 expenditure estimates
GILEAD - Build Up Kids Facilities Grant	19540-6131	50,000		50,000	50,000	100%	\$50K is expenditure estimate. Pending MOU development for the Build Up Capital Fund
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19540-6131	130,000		65,000	65,000	50%	\$65K is expenditure estimate. Pending MOU development for the Build Up Capital Fund
F5SF IMPACT HUB TA FY18-19	19540-6126	65,231		48,923	48,923	75%	\$48.9K is Q1, Q2, and Q3'19 expenditure estimates.
F5CA IMPACT Grant	19540-6126	461,266	159,624	153,755	313,379	68%	\$153K are Q3'19 and April'19 expenditure estimates. It is anticipated full year spending in grant Communication activities.
TOTAL PROGRAM APPROPRIATIONS		8,346,370	3,201,479	1,982,387	5,183,866	62%	Positive variances due to pending planning and contracting of various SPIP budget lines and pending billing from various contractors
2. ADMINISTRATIVE							
Salaries and Benefits		672,719	522,377		522,377	78%	
Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000			-	0%	No outside printing at this time
General Office Supplies	19510-5193	12,500	7,055	500	7,555	60%	\$500 are expenditure estimates for pending planning of office supply purchase
Photocopy Lease & Usage	19510-5196	2,000	712	333	1,045	52%	\$333 are Mar and April'19 expenditure estimates
Computer Supplies	19510-5211	13,000	6,207		6,207	48%	
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	13,545		13,545	90%	
Auto Allowance	19510-5712	11,000	8,340		8,340	76%	
Meetings & Conference Expense	19510-5721	12,000	7,018	3,000	10,018	83%	\$3K are expenditure estimates for various program conference registrations
Commissioners Meetings & Conference Exp	19510-5723	8,000	4,943		4,943	62%	
Other Business Travel Expense	19510-5724	5,000	1,664	3,000	4,664	93%	\$3K are expenditure estimates for staff travel expenses to various program conferences
Dept. Employee Training Expense	19510-5731	8,000	3,586		3,586	45%	No planning of agencywide staff training and professional development at this time.
Wellness grant	19510-5856	777	543	122	665	86%	Wellness grant
Other Professional Services	19510-5858	60,000	29,509		29,509	49%	Various consultant contracts ended.
Sub Total - Services & Supplies		149,277	83,122	6,955	90,078	60%	

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	Accruals*	YTD Combined	% YTD Combined	Note
Other Charges							
Telephone Service Charges	19510-6712	4,000	2,548	333	2,881	72%	\$333 is April '19 expenditure estimate
Automation Services - ISD	19510-6713	48,000	29,802	4,000	33,802	70%	\$4K is April '19 expenditure estimate
Annual Facilities Lease	19510-6716	92,000	72,444	-	72,444	79%	
General Liability Insurance	19510-6725	7,500	4,910	546	5,456	73%	
Official Bond Insurance	19510-6727	600	171	19	190	32%	
Human Resources Services	19510-6733	2,000	269	-	269	13%	No agencywide staff training and professional development held by Human Resources Department at this time.
Countywide Security Services	19510-6738	500	450	-	450	90%	
All Other Service Charges	19510-6739	53,000	30,613	2,000	32,613	62%	\$2K is April '19 expenditure estimate for County Counsel services
A-87 Expense	19510-6821	67,700	49,905	5,545	55,450	82%	
Sub Total - Other Charges		275,300	191,112	12,443	203,556	74%	
TOTAL ADMINISTRATIVE APPROPRIATIONS		1,097,296	796,612	19,399	816,010	74%	Positive variances due to under spending in various Administrative budget lines.
Administrative Cost %		12%	20%	1%	14%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		9,443,666	3,998,091	2,001,786	5,999,877	64%	Positive variances due to pending planning and contracting of various SPIP budget lines and pending billing from various contractors
ENDING FUND BALANCE (ENDING RESERVES*)		9,680,136	12,041,226	249,112	12,290,338	127%	Positive variances due to higher interest revenue and Prop 56 disbursement and under spending in both Program and Administrative Appropriations
Program Staff		591,149	439,627	-	439,627	74%	
Evaluation Staff		161,632	127,493	-	127,493	79%	
Admin Staff		672,719	522,377	-	522,377	78%	
Total Salaries and Benefits		1,425,500	1,089,497	0	1,089,497	76%	Positive variance due to County delayed posting of various payroll costs

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	Accruals*	YTD Combined	% YTD Combined	Note
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Note 1:

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

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

Note 2:

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

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

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

Technical Terms**1. Modified Accrual**

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

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

2. Internal Reporting

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

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

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

References

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

FIRST 5 SAN MATEO COUNTY

BUDGET MONITORING REPORT AS OF APRIL 30 2019

Attachment 4B

SUMMARY

YTD Benchmark: 83.3%

	FY18-19 Revised Budget	YTD April 30, 2019	Accruals*	YTD Combined	% YTD Combined	Note
REVENUE						
FUND BALANCE BEGINNING (BEGINNING RESERVES*)	12,265,268	12,265,268	-	12,265,268		
Interest	231,958	207,549	19,330	226,879	98%	\$19K is April'19 Interest Revenue estimate.
Tobacco Tax Revenue (Prop 10 and Prop 56)	5,344,804	3,565,723	1,336,201	4,901,924	92%	\$1.336 Mio are Feb/Mar/April' 19 Tobacco Tax Revenue estimates
F5CA IMPACT Grant	524,000	-	334,308	334,308	64%	\$159K are Q1'19 & Q2'19 revenue accrual and \$174K is Q3' 19 revenue estimate
F5SF IMPACT HUB TA FY18-19	70,903	-	59,086	59,086		\$59K are Q1, Q2, and Q3'19 revenue estimates.
David Lucile Packard Foundation - Help Me Grow Grant	285,000	-	202,730	202,730	71%	\$107K are Q1'19 & Q2'19 revenue accruals & \$96K Q3'19 revenue estimates. Pending request of grant no cost extension.
San Bruno Community Foundation - Build-Up Kids Grant	14,709	-	12,258	12,258	83%	\$12K are Q1'19 & Q2'19 & Q3'19 revenue estimates. Received full grant award amount.
Peninsula Healthcare District - Help Me Grow Call Center Grant	25,000	-	20,833	20,833	83%	\$21K are Q1'19 & Q2'19 & Q3'19 revenue estimates. Received full grant award amount.
San Mateo County Health System - WMG Clinic Based Services Grant	181,383		151,153	151,153	83%	\$151K are Q1'19 & Q2'19 & Q3'19 revenue estimates.
GILEAD - Build Up Kids Facilities Grant	50,000		50,000	50,000	100%	Received full grant award amount.
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	130,000		65,000	65,000	50%	\$65K is FY18-19 revenue accrual
F5SMC Wellness Grant	777	777	-	777	100%	-
Miscellaneous Reimbursements	-	-	-	-		-
TOTAL REVENUES	6,858,534	3,774,049	2,250,898	6,024,947	88%	Positive variances due to higher Interest Revenue and Prop 56 revenue disbursement
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)	19,123,802	16,039,317	2,250,898	18,290,215	96%	
APPROPRIATIONS						
1. PROGRAMS						
Family Engagement	1,775,541	847,655	615,327	1,462,982	82%	\$615K are Q3'19 and April'19 expenditure estimates
Child Health & Development	1,563,670	466,651	362,441	829,092	53%	\$69K is expenditure accrual and \$293K are Q3'19 and April'19 expenditure estimates; 2 leverage funding contracts are paid out first from the David Lucile Packard Foundation fund.
SPIP 15-18 Carry Over	100,000	0	0	0	0%	0
Early Learning	1,628,259	683,320	457,999	1,141,319	70%	\$458K are Q3'19 and April'19 expenditure estimates
Policy Advocacy, Communications & Systems Change	559,905	211,040	35,417	246,457	44%	\$35K are Q3'19 and April'19 expenditure estimates
SPIP 15-18 Carry Over	40,000	0	0	0	0%	Pending SPIP15-18 carry-over contracting
Other Communications - Sponsorship	10,000	6,500	0	6,500	65%	0
Emerging Projects	200,000	7,625	26,350	33,975	17%	Emerging project contract executes in February 2019.
Kit for New Parent KNP (KNP)	62,000	51,754	0	51,754	83%	FY17-18 KNP kit components are received and paid in FY18-19

	FY18-19 Revised Budget	YTD April 30, 2019	Accruals*	YTD Combined	% YTD Combined	Note
Regional Cost Sharing	45,000	0	0	0	0%	No activities at this time.
Program Salary & Benefits	591,149	439,627	0	439,627	74%	
Grant Management and Big Data	100,000	72,672	8,333	81,005	81%	\$8.3K is April'19 expenditure estimate.
Other Evaluation Projects	145,000	0	0	0	0%	Pending planning and SPIP18-20 contracting
Evaluation - Salaries & Benefits	161,632	127,493	0	127,493	79%	
David Lucile Packard Foundation grant - Help Me Grow Grant	255,000	87,635	8,000	95,635	38%	\$8K is April'19 expenditure estimates.
San Bruno Community Foundation grant - Build-Up Kids	14,709	8,709	1,226	9,935	68%	\$1K is April'19 expenditure estimate.
Peninsula Healthcare District - Help Me Grow Call Center Grant	25,000	0	0	0	0%	Pending contracting
San Mateo County Health System - WMG Clinic Based Services Grant	181,383	15,605	86,461	102,066	56%	\$86K are Q1, Q2 expenditure accruals due to delayed billing from one subcontractor; 60K are Q3 expenditure estimates
Help Me Grow Centralized Access Point and Family & Community Outreach Providers	181,625	15,570	63,154	78,724	43%	\$63K are Q3'19 and April'19 expenditure estimates
GILEAD - Build Up Kids Facilities Grant	50,000	0	50,000	50,000	100%	\$50K is expenditure estimate. Pending MOU development for the Build Up Capital Fund
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	130,000	0	65,000	65,000	50%	\$65K is expenditure estimate. Pending MOU development for the Build Up Capital Fund
F5SF IMPACT HUB TA FY18-19	65,231	0	48,923	48,923	75%	\$48.9K is Q1, Q2, and Q3'19 expenditure estimates.
F5CA IMPACT Grant	461,266	159,624	153,755	313,379	68%	\$153K are Q3'19 and April'19 expenditure estimates. It is anticipated full year spending in grant Communication activities.
TOTAL PROGRAM APPROPRIATIONS	8,346,370	3,201,479	1,982,387	5,183,866	62%	Positive variances due to pending planning and contracting of various SPIP budget lines and pending billing from various contractors
2. ADMINISTRATIVE						
Salaries and Benefits	672,719	522,377	0	522,377	78%	
Sub Total - Services & Supplies	149,277	83,122	6,955	90,078	60%	0
Sub Total - Other Charges	275,300	191,112	12,443	203,556	74%	-
TOTAL ADMINISTRATIVE APPROPRIATIONS	1,097,296	796,612	19,399	816,010	74%	Positive variances due to under spending in various Administrative budget lines.
Administrative Cost %	12%	20%	1%	14%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)	9,443,666	3,998,091	2,001,786	5,999,877	64%	Positive variances due to pending planning and contracting of various SPIP budget lines and pending billing from various contractors
ENDING FUND BALANCE (ENDING RESERVES*)	9,680,136	12,041,226	249,112	12,290,338	127%	Positive variances due to higher interest revenue and Prop 56 disbursement and under spending in both Program and Administrative Appropriations
Total Salaries and Benefits	1,425,500	1,089,497	0	1,089,497	76%	Positive variance due to County delayed posting of various payroll costs

DATE: May 13, 2019
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review Proposed Shared Operating Cost Allocation

ACTION REQUESTED

Review Proposed Shared Operating Cost Allocation

BACKGROUND

- Other F5 Commissions including those with similar revenue size to First 5 San Mateo County (F5SMC) Commission have employed the Admin Cost Allocation to Program in recent years.
- Financial Management Guide of the First 5 Association of California, the Fifth Edition 2015, provide detail guidelines of Administrative Costs (Chapter 8) and Cost Allocation (Chapter 5).

PROPOSED SHARED OPERATING COST ALLOCATION (Attachment 6A)

Staff propose the Shared Operating Budget and Shared Admin Staff Time working in Program activities to be allocated to Program Appropriations to reflect the true costs of Program activities.

Allocation methodology are based on:

- ✓ FY18-19 actual costs charged by County for each full-time equivalent employee (FTEs) or actual cost spent on Program activities (staff travel and conferences expenses, strategic plan development consultation, Medical Administrative Activities MAA);
- ✓ Average allocation of some Admin Costs;
- ✓ Average Admin Staff time spent on Program activities using Cost Finding study (through interview, observation, and or review of financial records)

Allocation Rate to Program Appropriation section for the Proposed Budget FY 2019-20:

- ✓ 50% Shared Operating Budget
- ✓ 27% Shared Admin Staff Time

Next steps: Staff will conduct Time Study and further in-depth analysis of Shared Operating Cost for future budget development.

FISCAL IMPACT

- Admin Cost Rate will be reduced from current rate of 12% to reflect rate of 9% under the Shared Operating Cost Allocation;
- Achieve a more comparable Admin Cost Rate to other F5 Commissions with similar size to F5SMC.

ACTION

Review Proposed Shared Operating Cost Allocation

PROPOSAL OF SHARED OPERATING COST ALLOCATION

ADMINISTRATIVE APPROPRIATION	FY18-19 Revised Budget	Cost Descriptions	Allocation Base	Shared Operating Cost Allocation to Program %	Shared Operating Cost Allocation to Program \$	Proposed Average Allocation FY 19-20 Budget %
1. Admin Staff Salaries and Benefits	672,719	Fiscal Office Specialist: 70%; Financial Analyst: 20%; Administrative Secretary: 30%; Executive Director: 10% - Total Allocations	Reasonable estimates of Admin staff time spend on program activities that benefits program through Cost Finding study	27%	181,634	27%
2. Services and Supplies					-	
Outside Printing & Copy Svc	2,000	Printing agency Strategic Plan		0%	-	
General Office Supplies	12,500	Office supplies, finger print, stamps, color printer ink	Number of FTEs	50%	6,250	
Photocopy Lease & Usage	2,000	Black color printer and copier	Number of FTEs	50%	1,000	
Computer Supplies	13,000	New Laptop purchases, software licenses	Number of FTEs	50%	6,500	
County Memberships - (e.g. F5 Assn Dues)	15,000	F5CA Association dues, memberships dues	Number of FTEs	50%	7,500	
Auto Allowance	11,000	Executive Director travel allowance		0%	-	
Meetings & Conference Expense	12,000	Conference, event registration fee, hotel accomodation, meals	Actual cost study	80%	9,600	
Commissioners Meetings & Conference Exp	8,000	Commisson Meeting Expenses		0%	-	
Other Business Travel Expense	5,000	Flight tickets, train, rental car, parking, staff millage reimbursements	Actual cost study	70%	3,500	
Dept. Employee Training Expense	8,000	Employee professional development training	Number of FTEs	50%	4,000	
Wellness grant	777			50%	389	
Other Professional Services	60,000	Consultant services (Internal procedures, MAA, Strategic Plan Consultation)	Number of FTEs	50%	30,000	
Sub Total - Services & Supplies	149,277	Smooth and average allocation			68,739	46%; round up to 50%

ADMINISTRATIVE APPROPRIATION	FY18-19 Revised Budget	Cost Descriptions	Allocation Base	Shared Operating Cost Allocation to Program %	Shared Operating Cost Allocation to Program \$	Proposed Average Allocation FY 19-20 Budget %
3. Other Charges						
Telephone Service Charges	4,000	Telephone services	Number of FTEs	50%	2,000	
Automation Services - ISD	48,000	IT infrastructure; services charges by number active computer in use	Number of FTEs	50%	24,000	
Annual Facilities Lease	92,000	Office space, square footage	Number of FTEs	50%	46,000	
General Liability Insurance	7,500	Per FTE (head count)	Number of FTEs	50%	3,750	
Official Bond Insurance	600	Per FTE (head count)	Number of FTEs	50%	300	
Human Resources Services	2,000	Per FTE (head count)	Number of FTEs	50%	1,000	
Countywide Security Services	500	Per FTE (head count)	Number of FTEs	50%	250	
All Other Service Charges	53,000	Audit services fee, county counsel, controller office services fee	services, accounting services	50%	26,500	
A-87 Expense	67,700	County indirect cost allocation	Number of FTEs	50%	33,850	
Sub Total - Other Charges	275,300	Smooth and average allocation			137,650	50%
Proposed Shared Admin Staff Time Allocation to Program		Smooth and average allocation				27%
Proposed Shared Operating Cost Allocation to Program		Smooth and average allocation				50%

DATE: May 13, 2019
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of F5SMC's FY 2019-20 Draft Budget and the Use of Ending Fund Balance (*Reserves**) to Fund F5SMC's FY 2019-20 Adopted Budget

ACTION REQUESTED

Review and Recommend Approval of F5SMC's FY 2019-20 Draft Budget and the Use of Ending Fund Balance (*Reserves) to Fund F5SMC's FY 2019-20 Adopted Budget**

BUDGET ASSUMPTIONS

- Projected Interest earning rate of 1.5% on the projected Ending Fund Balance of FY2018-19;
- An official Tobacco Tax Revenue Projection from the California Department of Finance based on the actual birth rate in each county will be released at the end of May 2019;
- Continue contracting of the Strategic Plan Implementation Plan (SPIP) Funding Allocations FY 2018-20, that was approved at the August 27, 2017 Commission Meeting;
- Honor 100% executed contract obligations of the SPIP FY 2018-20 contracts;
- Continue efforts in Policy Advocacy, Communication, and System Changes (PAC) and exploration of new revenue source acquisition;
- Continue execution of F5CA IMPACT Grant, Help Me Grow Grant, Watch Me Grow – Clinic Based Services Grant; Build-Up SMC Children's Facilities Grant;
- Inclusion of 3% COLA as the result of the recent union negotiated changes and 6% healthcare cost increase in staff Salaries and Benefits projections;
- 100% Program and Evaluation Staff's Salaries and Benefits are allocated in the Program Appropriations section as previously guided and approved by the Finance and Administrative Committee and Commission.
- **Shared Operating Budget Allocations (New):** Allocation Rate: 50% Shared Operating Budget and 27% Shared Admin Staff Time to Program Appropriation section.

PROPOSED FY 2019-20 DRAFT BUDGET

The Proposed FY 2019-20 Draft Budget is presented in **Attachment 7A** and Shared Operating Budget is presented in **Attachment 7B**. Increases and decreases in the Proposed Budget reflect all approved contracts and SPIP funding allocations.

A. Revenues Budget is \$6.513 M or a net decrease of \$345K or 5% decrease

Increases \$232K

- \$51K increase or 10% increase in F5CA Impact Grant as the final year of this 5-year grant.
- \$181K increase in the Watch Me Grow - Clinic Based Services grant, a leveraging funding grant from San Mateo County Health System.

Decreases \$577K

- \$75K decrease or 33% decrease in Interest Revenue due to lower Beginning Fund Balance.

- \$91K decrease or 2% decrease of the Tobacco Tax Revenue
- \$411K combined decreases due to various Non-Tobacco Tax grants, which will end June 30, 2019.

B. Program Appropriations Budget is \$8.991 M or a net increase of \$826K or 10% increase

Increases \$1.435 M

- \$833K total SPIP contract increases include:
 - ✓ \$180K or 12% increase in the Children's Health and Development
 - ✓ \$37K or 2% increase in Early Learning
 - ✓ \$241K or 43% increase in the Policy Advocacy, Communications, and System Changes.
 - ✓ \$135K or 67% increase in Emerging Projects in the final year of 2-year funding cycle.
 - ✓ \$95K increase or 95% increase in the Online Grant Management and Big Data projects in the final year of 2-year funding cycle.
 - ✓ \$145K or 100% increase in Other Evaluation projects in the final year of 2-year funding cycle
- \$209K Other increases include:
 - ✓ \$181K in the Watch Me Grow - Clinic Based Services grant, a leveraging funding grant from San Mateo County Health System.
 - ✓ \$28K combined increase in Program and Evaluation Staff's Salaries and Benefits Budgets due to 3% COLA inclusion and 6% healthcare cost increase projections.
- \$393K Shared Budget Allocation include:
 - ✓ \$198K Shared Operating Budget allocation; allocation rate of 50% to Program
 - ✓ \$195K Shared Admin Staff Time allocation; allocation rate of 27% to Program.

Decreases \$608K

- ✓ \$233K combined decreases in SPIP FY2018-20 contracts in the final year of 2-year funding cycle.
- ✓ \$375K combined decreases of various Non-Tobacco Tax grants, which will end June 30, 2019.

C. Administrative Appropriations Budget is \$724K or \$373K net decrease or 22% decrease

Decreases \$373K include

- ✓ \$146K decrease or 22% decrease in Admin Salaries and Benefits due to allocation of shared Admin Staff time to Program section.
- ✓ \$227K combined decreases associated with \$29K decrease in the proposed Shared Operating Budget and the Shared Operating Budget allocation to Program.

D. Shared Operating Budget is \$396K or \$29K net decrease or 7% decrease

Services & Supplies is \$144K or \$5K decrease or 3% decrease

- ✓ \$7K combined Increases in color photocopier lease and 7 new laptop purchase for the replacements of current laptops after 5-year services lives.
- ✓ \$12K combined decrease in various Administrative budget lines.

Other Charges is \$251K or \$24K decrease or 9% decrease

- ✓ \$3K increase in Annual Facilities Lease or 3% increase
- ✓ \$6K combined decrease in various Other Charges budget lines.
- ✓ \$21K decreases or 31% decrease in A-87 County Indirect Cost allocation.

\$198K Shared Operating Budget is allocated to Program, allocation rate 50%

\$198K Shared Operating Budget is allocated to Admin, allocation rate 50%

E. Salaries and Benefits Budget is \$1.502 M or \$77K increase or 5% increase

- ✓ \$80K of Salaries and Benefits Budget or 0.5FTE equivalent position that will be funded from the F5SMC's Base Layer Funding of the F5CA IMPACT Grant and the Help Me Grow Grant
- ✓ \$195K or 27% Shared Admin Staff time is allocated to Program, allocation rate 27%

F. FY 2019-20 ENDING FUND BALANCE (Reserves*):

Ending Fund Balance (Reserves*) is \$7.229 M or 29% decrease or \$2.633 M decrease.

I. FY 2019-20 DRAFT BUDGET SUMMARY

FY 2019-20 Draft Budget is presented in **Attachment 7A** and is summarized as following:

	FY19-20 Draft Budget	Variances vs FY18-19 Revised Budget
REVENUE		
• Beginning Fund Balance FY 2019-20 (<i>Fund Balance*</i>)	10,430,525	-15%
• Projected Total Revenues	6,513,223	-5%
• Total Available Funds (<i>Total Sources*</i>)	\$16,943,748	-11%
PROGRAM APPROPRIATIONS		
• Program Appropriations	7,817,140	15%
• Program staff's salaries and benefits	607,381	3%
• Evaluation staff's salaries and benefits	173,784	8%
• Shared Operating Budget	197,800	
• Shared Admin Staff time	194,712	
• Total Program Appropriations	\$8,990,817	10%
ADMINISTRATIVE APPROPRIATIONS		
• Shared Operating Budget	197,800	
• Admin Salaries and Benefits	526,442	-22%
• Total Administrative Appropriations	\$724,242	-22%
TOTAL APPROPRIATIONS (<i>Net Appropriations*</i>)	\$9,715,059	5%
ENDING FUND BALANCE, FY2018-19 (<i>Reserves*</i>)	\$7,228,689	-29%
SURPLUS / (DEFICIT) (<i>Total Revenues – Net Appropriations*</i>)	(\$2,486,370)	

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

Attachment 7C - Schedule 3 presents the Proposed FY 2019-20 Draft Budget in the old budget format for Commission review and comparison.

II. ISSUE TO CONSIDER

- We anticipate having FY 2019-20 Budget Revision in February 2020 once (1) all funding of Cycle 4 contracts are fully executed and (2) FY 2018-19 under spending funds of various grants become available after FY 2018-19 financial audit completion.

III. FISCAL IMPACT

- Admin cost rate of 9% is within the current approved Admin Cost Rate Policy.
- FY 2019-20 Draft Budget has a budget deficit of \$2,486,370 due to F5SMC investing in Community with higher fiscal Appropriations than its fiscal Revenue, as per F5SMC's Strategic Plan.
- F5SMC draws down \$2,486,370 from Ending Fund Balance (Reserves*) to fund its FY 2019-20 Adopted Budget.

ACTION

Review and Recommend Approval of F5SMC's FY 2019-20 Draft Budget and the Use of Ending Fund Balance (Reserves*) to Fund F5SMC's FY 2019-20 Adopted Budget


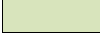

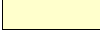
	ORG/ACCT#	FY18-19 Revised Budget	FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
REVENUE						
FUND BALANCE BEGINNING (BEGINNING RESERVES*)		12,265,268	10,430,525			Based on projected Ending Fund Balance FY18-19
Interest	19510-1521	231,958	156,458	(75,500)	-33%	Conservative Interest Earning Rate projection of 1.5% on lower Beginning Fund Balance
Tobacco Tax Revenue	19510-1861	5,344,804	5,254,000	(90,804)	-2%	
F5CA IMPACT Grant	19510-1861	524,000	575,000	51,000	10%	Last year of the 5-year grant
F5SF IMPACT HUB TA FY18-19	19510-2643	70,903		(70,903)	-100%	Grant ends 6.30.2019
David Lucile Packard Foundation - Help Me Grow Grant	19510-2643	285,000	100,000	(185,000)	-65%	Pending no cost extension of the Grant.
San Bruno Community Foundation - Build-Up Kids Grant	19510-2643	14,709		(14,709)	-100%	Grant ends 6.30.2019
Peninsula Healthcare District - Help Me Grow Call Center Grant	19510-2643	25,000		(25,000)	-100%	Grant ends 6.30.2019
San Mateo County Health System - WMG Clinic Based Services Grant	19510-2643	181,383	362,765	181,382	100%	
GILEAD - Build Up Kids Facilities Grant	19510-2643	50,000		(50,000)	-100%	
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19510-2643	130,000	65,000	(65,000)	-50%	
F5SMC Wellness Grant	19510-2658	777		(777)	-100%	
TOTAL REVENUES		6,858,534	6,513,223	(345,311)	-5%	Various grants end and decrease of Interest Revenue due to lower Beginning Fund Balance.
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,123,802	16,943,748	(2,180,054)	-11%	

APPROPRIATIONS						
1. Program						
Family Engagement	19540-6125	1,775,541	1,712,067	(63,474)	-4%	Last year of 2-year funding cycle.
Child Health & Development	19540-6156	1,563,670	1,744,041	180,371	12%	Last year of 2-year funding cycle.
SPIP 15-18 Carry Over	19540-6156	100,000		(100,000)		F5SMC leverage funding for the HMG will be paid out in FY19-20
Early Learning	19540-6263	1,628,259	1,665,000	36,741	2%	Last year of 2-year funding cycle.
Policy Advocacy, Communications & Systems Change	19540-6814	559,905	800,502	240,597	43%	Last year of 2-year funding cycle. Sponsorship budget \$10K.
SPIP 15-18 Carry Over	19540-6814	40,000	0	(40,000)	-100%	
Other Communications - Sponsorship	19540-6814	10,000		(10,000)		
Emerging Projects	19540-6814	200,000	334,600	134,600	67%	Last year of 2-year funding cycle.
Kit for New Parent KNP (KNP)	19540-6814	62,000	42,000	(20,000)	-32%	Build only 3000 KNP
Regional Cost Sharing	19540-6814	45,000	45,000	0	0%	Place holder
Program Salary & Benefits		591,149	607,381	16,232	3%	
Grant Management and Big Data	19540-6265	100,000	194,896	94,896	95%	
Other Evaluation Projects	19540-6265	145,000	290,000	145,000	100%	
Evaluation - Salaries & Benefits		161,632	173,784	12,152	8%	
David Lucile Packard Foundation grant - Help Me Grow Grant	19540-6131	255,000	100,000	(155,000)	-61%	Pending Help Me Grow grant no cost extension request and approval.
Help Me Grow - Centralized Access Point and Family and Community Outreach Providers	19540-6131			0	#DIV/0!	
Help Me Grow - Healthcare Provider Liaison - Help Me Grow Call Center Grant - Peninsula Healthcare District	19540-6131	25,000		(25,000)	-100%	Grant ends 6.30.19
Watch Me Grow Clinic Based Services Grant	19540-6131	181,383	362,765	181,382	100%	x
San Bruno Community Foundation grant - Build-Up Kids	19540-6131	14,709		(14,709)	-100%	Grant ends 6.30.19
GILEAD - Build Up Kids Facilities Grant	19540-6131	50,000		(50,000)	-100%	Grant ends 6.30.19
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19540-6131	130,000	65,000	(65,000)	-50%	
F5SF IMPACT HUB TA FY18-19	19540-6126	65,231		(65,231)	-100%	Grant ends 6.30.19

	ORG/ACCT#	FY18-19 Revised Budget	FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
F5CA IMPACT Grant	19540-6126	461,266	461,269	3	0%	
Allocated Shared Operating Budget			197,800	197,800		Allocation rate: 50% to Program
Allocated Shared Admin Staff Time			194,712	194,712		Allocation rate to Program: 27%
Subtotal Program Appropriations		8,164,745	8,990,817	826,072	10%	Honor 100% executed contract obligations and continuing contracting of the approved SPIP 18-20 funding allocation.

	ORG/ACCT#	FY18-19 Revised Budget	FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
2. Administrative						
Salaries and Benefits		672,719	526,442	(146,277)	-22%	Allocation rate to Program: 27%
Allocated Shared Operating Budget		424,577	197,800	(226,777)		Allocation rate: 50% to Admin
Subtotal Administrative Appropriations		1,097,296	724,242	(373,054)	-22%	
Administrative Cost Rate %		12%	9%			
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		9,262,041	9,715,059	453,018	5%	Positive variances due to pending planning and contracting of various SPIP budget lines and delayed billing from various contractors
ENDING FUND BALANCE (ENDING RESERVES*)		9,861,761	7,228,689	(2,633,072)	-27%	Positive variances due to higher interest revenue and Prop 56 disbursement and under spending in both Program and Administrative Appropriations

Color code

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

Note 1:

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

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

Schedule 1 - Shared Operating Budget FY19-20

	ORG / ACCT#	FY18-19 Revised Budget	FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
I. Services and Supplies						
Outside Printing & Copy Svc	19510-5191	2,000	2,000	0	0%	
General Office Supplies	19510-5193	12,500	7,500	(5,000)	-40%	Reduce color ink cartridge purchase will offset the higher lease cost of a color photocopier.
Photocopy Lease & Usage	19510-5196	2,000	4,000	2,000	100%	Lease color photocopier
Computer Supplies	19510-5211	13,000	18,000	5,000	38%	7 new laptop purchase after 5-year services lives (\$15K) and software licenses (\$3K)
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	12,000	12,000	0	0%	
Commissioners Meetings & Conference Exp	19510-5723	8,000	5,000	(3,000)	-38%	
Other Business Travel Expense	19510-5724	5,000	5,000	0	0%	
Dept. Employee Training Expense	19510-5731	8,000	5,000	(3,000)	-38%	
Wellness grant	19510-5856	777		(777)	-100%	
Other Professional Services	19510-5858	60,000	60,000	0	0%	Place holder
Sub Total - Services & Supplies		149,277	144,500	(4,777)	-3%	
II. Other Charges						
Telephone Service Charges	19510-6712	4,000	3,500	(500)	-13%	
Automation Services - ISD	19510-6713	48,000	45,000	(3,000)	-6%	
Annual Facilities Lease	19510-6716	92,000	95,000	3,000	3%	
General Liability Insurance	19510-6725	7,500	7,500	0	0%	
Official Bond Insurance	19510-6727	600	600	0	0%	
Human Resources Services	19510-6733	2,000	2,000	0	0%	
Countywide Security Services	19510-6738	500	500	0	0%	
All Other Service Charges	19510-6739	53,000	50,000	(3,000)	-6%	
A-87 Expense	19510-6821	67,700	47,000	(20,700)	-31%	County indirect cost allocation reduction.
Sub Total - Other Charges		275,300	251,100	(24,200)	-9%	
Total Shared Operating Budget		\$ 424,577	\$ 395,600	(28,977)	-7%	
Allocated Shared Operating Budget to Program			\$ 197,800			Allocation rate to Program: 50%
Allocated Shared Operating Budget to Admin			\$ 197,800			Allocation rate to Admin: 50%

Schedule 2 - Salaries & Benefits Budget FY19-20

Program Staff & Shared Admin Staff	591,149	802,093	210,944	36%
Evaluation Staff	161,632	173,784	12,152	8%
Admin Staff	672,719	526,442	(146,277)	-22%
Total Salaries and Benefits	\$ 1,425,500	\$ 1,502,319	76,819	5%

Color code

Shared Budget/Shared Cost

Revenue ; Fund Balance

Appropriations

Salaries & Benefits

Schedule 3 - FY19-20 DRAFT BUDGET PRESENTED IN OLD FORMAT

Attachment 7C

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	FY18-19 Year-End Projections	FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
REVENUE								
FUND BALANCE BEGINNING (BEGINNING RESERVES*)		12,265,268	12,265,268	12,265,268	10,430,525			
Interest	19510-1521	231,958	226,879	257,549	156,458	(75,500)	-33%	Conservative Interest Earning Rate projection of 1.5% on lower Beginning Fund Balance
Tobacco Tax Revenue	19510-1861	5,344,804	4,901,924	5,344,804	5,254,000	(90,804)	-2%	
F5CA IMPACT Grant	19510-1861	524,000	334,308	578,323	575,000	51,000	10%	Last year of the 5-year grant
F5SF IMPACT HUB TA FY18-19	19510-2643	70,903	59,086	70,903		(70,903)	-100%	Grant ends 6.30.2019
David Lucile Packard Foundation - Help Me Grow Grant	19510-2643	285,000	202,730	185,000	100,000	(185,000)	-65%	Pending no cost extension of the Grant.
San Bruno Community Foundation - Build-Up Kids Grant	19510-2643	14,709	12,258	14,709		(14,709)	-100%	Grant ends 6.30.2019
Peninsula Healthcare District - Help Me Grow Call Center Grant	19510-2643	25,000	20,833	25,000		(25,000)	-100%	Grant ends 6.30.2019
San Mateo County Health System - WMG Clinic Based Services Grant	19510-2643	181,383	151,153	181,383	362,765	181,382	100%	x
GILEAD - Build Up Kids Facilities Grant	19510-2643	50,000	50,000	50,000		(50,000)	-100%	
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19510-2643	130,000	65,000	65,000	65,000	(65,000)	-50%	x
F5SMC Wellness Grant	19510-2658	777	777	777		(777)	-100%	
Miscellaneous Reimbursements	19510-2647			0		0	#DIV/0!	
TOTAL REVENUES		6,858,534	6,024,948	6,773,448	6,513,223	(345,311)	-5%	Various grants end and decrease of Interest Revenue due to lower Beginning Fund Balance.
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,123,802	18,290,216	19,038,716	16,943,748	(2,180,054)	-11%	
APPROPRIATIONS								
1. PROGRAMS								
Family Engagement	19540-6125	1,775,541	1,462,982	1,775,541	1,712,067	(63,474)	-4%	Last year of 2-year funding cycle.
Child Health & Development	19540-6156	1,563,670	829,092	1,563,670	1,644,041	80,371	5%	Last year of 2-year funding cycle.
SPIP 15-18 Carry Over	19540-6156	100,000	0	0	100,000	0	0%	F5SMC leverage funding for the HMG will be paid out in FY19-20
Early Learning	19540-6263	1,628,259	1,141,319	1,628,259	1,665,000	36,741	2%	Last year of 2-year funding cycle.
Policy Advocacy, Communications & Systems Change	19540-6814	559,905	246,457	559,905	790,502	230,597	41%	Last year of 2-year funding cycle.
SPIP 15-18 Carry Over	19540-6814	40,000	0	40,000	0	(40,000)	-100%	
Other Communications - Sponsorship	19540-6814	10,000	6,500	10,000	10,000	0	0%	
Emerging Projects	19540-6814	200,000	33,975	65,400	334,600	134,600	67%	Last year of 2-year funding cycle.
Kit for New Parent KNP (KNP)	19540-6814	62,000	51,754	52,000	42,000	(20,000)	-32%	Build only 3000 KNP

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	FY18-19 Year-End Projections	FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
Regional Cost Sharing	19540-6814	45,000	0	0	45,000	0	0%	Place holder
Program Salary & Benefits		591,149	439,627	591,149	607,381	16,232	3%	
Grant Management and Big Data	19540-6265	100,000	81,005	100,000	194,896	94,896	95%	
Other Evaluation Projects	19540-6265	145,000	0	0	290,000	145,000	100%	
Evaluation - Salaries & Benefits		161,632	127,493	161,632	173,784	12,152	8%	
David Lucile Packard Foundation - Help Me Grow Grant	19540-6131	255,000	174,359	155,000	100,000	(155,000)	-61%	Pending Help Me Grow grant no cost extension request and approval.
Help Me Grow - Centralized Access Point and Family and Community Outreach Providers	19540-6131					0	#DIV/0!	
Help Me Grow - Healthcare Provider Liaison	19540-6131							
Help Me Grow Call Center Grant - Peninsula Healthcare District	19540-6131	25,000	0	25,000		(25,000)	-100%	Grant ends 6.30.19
SMC Health System -Watch Me Grow Clinic Based Services Grant	19540-6131	181,383	102,066	181,383	362,765	181,382	100%	x
San Bruno Community Foundation grant - Build-Up Kids	19540-6131	14,709	9,935	14,709		(14,709)	-100%	Grant ends 6.30.19
GILEAD - Build Up Kids Facilities Grant	19540-6131	50,000	50,000	50,000		(50,000)	-100%	Grant ends 6.30.19
SMC Human Services Agency- Build Up Kids Facilities Grant	19540-6131	130,000	65,000	65,000	65,000	(65,000)	-50%	
F5SF IMPACT HUB TA FY18-19	19540-6126	65,231	48,923	65,231		(65,231)	-100%	Grant ends 6.30.19
F5CA IMPACT Grant	19540-6126	461,266	313,379	461,266	461,269	3	0%	
TOTAL PROGRAM APPROPRIATIONS		8,164,745	5,183,866	7,565,145	8,598,305	433,560	5%	Honor 100% executed contract obligations and continuing contracting of the approved SPIIP 18-20 funding allocation.
2. ADMINISTRATIVE								
Salaries and Benefits		672,719	522,377	672,719	721,154	48,435	7%	
Services and Supplies								
Outside Printing & Copy Svc	19510-5191	2,000	0	0	2,000	0	0%	
General Office Supplies	19510-5193	12,500	7,555	9,500	7,500	(5,000)	-40%	Reduce color ink cartridge purchase will offset the higher lease cost of a color photocopier.
Photocopy Lease & Usage	19510-5196	2,000	1,045	1,500	4,000	2,000	100%	Lease color photocopier
Computer Supplies	19510-5211	13,000	6,207	8,000	18,000	5,000	38%	7 new laptop purchase after 5-year services lives (\$15K) and software licenses (\$3K)
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	13,545	15,000	15,000	0	0%	
Auto Allowance	19510-5712	11,000	8,340	11,000	11,000	0	0%	
Meetings & Conference Expense	19510-5721	12,000	10,018	12,000	12,000	0	0%	
Commissioners Meetings & Conference Exp	19510-5723	8,000	4,943	5,000	5,000	(3,000)	-38%	
Other Business Travel Expense	19510-5724	5,000	4,664	5,000	5,000	0	0%	
Dept. Employee Training Expense	19510-5731	8,000	3,586	4,000	5,000	(3,000)	-38%	
Wellness grant	19510-5856	777	665	777		(777)	-100%	
Other Professional Services	19510-5858	60,000	29,509	40,000	60,000	0	0%	Place holder
Sub Total - Services & Supply		149,277	90,077	111,777	144,500	(4,777)	-3%	

	ORG/ACCT#	FY18-19 Revised Budget	YTD April 30, 2019	FY18-19 Year-End Projections		FY19-20 Draft Budget	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (\$)	FY19-20 Draft Budget (+/-) vs FY18-19 Revised Budget (%)	Notes to FY19-20 Draft Budget
Other Charges									
Telephone Service Charges	19510-6712	4,000	2,881	3,000		3,500	(500)	-13%	
Automation Services - ISD	19510-6713	48,000	33,802	42,000		45,000	(3,000)	-6%	
Annual Facilities Lease	19510-6716	92,000	72,444	92,000		95,000	3,000	3%	
General Liability Insurance	19510-6725	7,500	5,456	7,500		7,500	0	0%	
Official Bond Insurance	19510-6727	600	190	600		600	0	0%	
Human Resources Services	19510-6733	2,000	269	300		2,000	0	0%	
Countywide Security Services	19510-6738	500	450	450		500	0	0%	
All Other Service Charges	19510-6739	53,000	32,613	45,000		50,000	(3,000)	-6%	
A-87 Expense	19510-6821	67,700	55,450	67,700		47,000	(20,700)	-31%	County indirect cost allocation reduction.
Sub Total - Other Charges		275,300	203,555	258,550		251,100	(24,200)	-9%	
TOTAL ADMINISTRATIVE APPROPRIATIONS		1,097,296	816,009	1,043,046		1,116,754	19,458	2%	Positive variances due to under spending in various Administrative budget lines.
Administrative Cost %		0	0	0		0	0		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		9,262,041	5,999,875	8,608,191		9,715,059	453,018	5%	Positive variances due to pending planning and contracting of various SPIP budget lines and delayed billing from various contractors
ENDING FUND BALANCE (ENDING RESERVES*)		9,861,761	12,290,341	10,430,525		7,228,689	(2,633,072)	-27%	Positive variances due to higher interest revenue and Prop 56 disbursement and under spending in both Program and Administrative Appropriations
Program Staff		591,149	439,627	591,149		607,381	16,232	3%	
Evaluation Staff		161,632	127,493	161,632		173,784	12,152	8%	
Admin Staff		672,719	522,377	672,719		721,154	48,435	7%	
Total Salaries and Benefits		1,425,500	1,089,497	1,425,500		1,502,319	76,819	5%	