



**FIRST 5 SAN MATEO COUNTY COMMISSION (F5SMC)
FINANCE AND ADMINISTRATION COMMITTEE MEETING**

**Monday, February 12, 2024
9:00 am to 10:00 a.m.**

**First 5 San Mateo County Office Building
1700 S. El Camino Real, 1st Floor – Miller Ream
San Mateo, CA 94402**

Participate via Zoom for Members of the Public
<https://smcgov.zoom.us/j/94887847019>
Meeting ID: 948 8784 7019, Phone: +1 669 900 6833

PLEASE NOTE: This meeting will be held in a hybrid format with both in-person and Zoom participation options for members of the public; Subcommittee members shall appear in person

This meeting of the Finance and Administration Committee will be held at the address above in the First 5 San Mateo County Office Bldg., 1700 S. El Camino Real, 1st Floor – Miller Ream, San Mateo, CA 94402 by teleconference pursuant to California Assembly Bill 2449 and the Ralph M. Brown Act, CA Gov't Code. Section 54950, et seq. **Members of the Subcommittee are expected to attend the meeting in person.** For information on exceptions allowed by law please reach out to counsel for First 5, Jennifer Stalzer at jstalzer@smcgov.org. For information regarding how to participate in the meeting, either in person or remotely, please refer to the instructions at the end of the agenda.

- **COMMISSION MEMBERS:** Claire Cunningham, Sylvia Espinoza, Carla Boragno
- **STAFF:** Kitty Lopez, Khanh Chau

AGENDA

	Item	
1.	Elect Finance and Administration Committee Chair	
2.	Approval of the Finance and Administration Committee Agenda	New appointed Chair
3.	Approval of the October 16, 2023 Finance and Administration Committee Meeting Minutes <i>(See Attachment 3)</i>	New appointed Chair
4.	Review of Budget Monitoring Report as of December 31, 2023 <i>(See Attachment 4, 4A, 4B, 4C)</i>	Lopez / Chau
5.	Action: Review and Recommend Approval of First 5 San Mateo County (F5SMC)'s Revised Budget FY 2023-24 and the Use of Ending Fund Balance (Ending Reserves*) to fund the Revised Budget FY 2023-24 <i>(See Attachments 5, 5A, 5B)</i>	Lopez / Chau
	Next Finance and Administration Committee Meeting May 13, 2024	

Public Participation:

The February 12, 2024 Finance and Administration Committee meeting may be accessed through Zoom online at the Zoom link at the top of this agenda. The February 12, 2024 Finance and Administration Committee meeting may also be accessed via telephone by dialing 1 669 900 6833 US. Enter the meeting ID: 956 4945 7628 then press #. (Find your local number: <https://smcgov.zoom.us/j/acBJLZgb6r>). Members of the public can also attend this meeting physically in the Miller Ream Room.

*Written public comments may be emailed to kchau@smcgov.org, and such written comments should indicate the specific agenda item on which you are commenting.

*Spoken public comments will be accepted during the meeting in person or remotely through Zoom at the option of the speaker. Public comments via Zoom will be taken first, followed by speakers in person.

***Please see instructions for written and spoken public comments at the end of this agenda.**

***Instructions for Public Comment During Hybrid Meetings**

During hybrid meetings of the Finance and Administration Committee members of the public may address the Members of the Subcommittee as follows:

***Written Comments:**

Written public comments may be emailed in advance of the meeting. Please read the following instructions carefully:

1. Your written comment should be emailed to kchau@smcgov.org.
2. Your email should include the specific agenda item on which you are commenting, or note that your comment concerns an item that is not on the agenda or is on the consent agenda.
3. Members of the public are limited to one comment per agenda item.
4. The length of the emailed comment should be commensurate with the two minutes customarily allowed for verbal comments, which is approximately 250-300 words.
5. If your emailed comment is received by 5:00 p.m. on the day before the meeting, it will be provided to the Members of the Finance and Administration Committee and made publicly available on the agenda website under the specific item to which your comment pertains. If emailed comments are received after 5:00p.m. on the day before the meeting, the Fiscal Manager will make every effort to either (i) provide such emailed comments to the Subcommittee and make such emails publicly available on the agenda website prior to the meeting, or (ii) read such emails during the meeting. Whether such emailed comments are forwarded and posted, or are read during the meeting, they will still be included in the administrative record.

Spoken Comments*In person Participation:**

1. If you wish to speak to the Finance and Administration Committee, please raise your hand during the Public Comment portion of the meeting (for items not on the agenda) or during the discussion of the agenda item you wish to comment on. If you have anything that you wish distributed to the Subcommittee and included in the official record, please hand it to the Fiscal Manager who will distribute the information to the Subcommittee members and staff.

Via Teleconference (Zoom):

1. The February 12, 2024 Finance and Administration Committee meeting may be accessed through Zoom online at the links and telephone numbers listed above.
2. You may download the Zoom client or connect to the meeting using an internet browser. If using your browser, make sure you are using a current, up-to-date browser: Chrome 30+, Firefox 27+, Microsoft Edge 12+, Safari 7+. Certain functionality may be disabled in older browsers including Internet Explorer.
3. You will be asked to enter an email address and name. We request that you identify yourself by name as this will be visible online and will be used to notify you that it is your turn to speak.
4. When the Finance and Administration Committee Chair calls for the item on which you wish to speak, click on "raise hand." Speakers will be notified shortly before they are called to speak.

***Additional Information:**

For any questions or concerns regarding Zoom, including troubleshooting, privacy, or security settings, please contact Zoom directly.

Public records that relate to any item on the open session agenda for a regular 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 Program, Operations and Planning Subcommittee.

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

October 16, 2023

- Commission Member: Alexis Becerra (Chair), Sylvia Espinoza, Rosanne Foust
- Staff: Kitty Lopez, Khanh Chau
- Minutes: Khanh Chau

1. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the October 16, 2023 Finance and Administration Committee Meeting Agenda was made by Commissioner Foust, seconded by Commissioner Espinoza. Unanimously approved.

2. Approval of the Finance and Administration Committee Meeting Minutes

Committee member suggested to correct the Meeting Minutes date and Agenda #2 should be read as “Approval of the June 12, 2023 Finance and Administration Committee Meeting Minutes”.

A Motion for Approval of the June 12, 2023 Finance and Administration Committee Meeting Minutes was made by Commissioner Foust, seconded by Commissioner Espinoza. Unanimously approved.

3. Review and Recommend Approval of First 5 San Mateo County (F5SMC) FY 2022-23 Budget Close Out as of June 30, 2023

Kitty Lopez briefly presented the key highlights of F5SMC FY2022-23 Budget Close Out as of June 30, 2023 and recommended the Committee members review the Budget Close Out Memo Attachment 3 in conjunction with Attachments 3A, 3B and 3C, which presents FY2022-23 Budget Close Out in greater details.

Kitty Lopez provided an overview of the Economic Factors and Current Year Budget highlighting the agency implementation of 3-tier robust fiscal budget – new strategic plan FY2020-2023, the previous strategic plan FY2018-2020 Carry Over, and Other Grant executions and grantees’ staffing challenges in this economic pandemic recovery and local expertise workforce challenges in San Mateo County. Kitty Lopez provided further details of Total Revenues, Total Expenditures, and Ending Fund Balance as of June 30, 2023 that produce positive variance readings of 4%, 34%, and 35% respectively. Overall, agency delivers approximately 66% of fiscal year budget.

Kitty Lopez cited that there are some saving in the Operating Budget Close Out as the result of staff working more outside of the office; underspending fund of the SPIP 2018-20 as of June 30, 2023 has been added back to Fund Balance resulting \$3.5M higher Ending Fund Balance as of June 30, 2023.

Committee members reviewed the Budget Close Out and had no further questions.

A Motion for Recommend Approval of F5SMC FY2022-23 Budget Close Out as of June 30, 2023 was made by Commissioner Foust, seconded by Commissioner Espinoza. Unanimously approved.

4. Review and Recommend Approval of First 5 San Mateo County (F5SMC)'s Basic Financial Statements for the Year Ending June 30, 2023 Audit Report and Its Submission to First 5 California and to California State's Controller Office

Kitty Lopez cited that agency continues hiring Brown Armstrong CPA firm for the professional audit services for the year ending 6.30.2023 for the third year. First 5 San Mateo County has obtained "clean opinions" for the Independent Auditor Report for the year ending June 30, 2023, as the Audit Report Outcomes presented in the audit memo:

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

Kitty Lopez stated that the Brown Armstrong CPA firm will make the audit presentation at the Commission Meeting on October 23, 2023

Committee members appreciated the clean audit opinions of the F5SMC's Basic Financial Statements for the year ending 6.30.2023 and the hard work staff have offered for the quality audit.

Committee members reviewed and endorsed the audit report approval to the full Commission. A Motion for Approval of F5SMC's Basic Financial Statements for the Year Ending June 30, 2023 Audit Reports and its Submission to First 5 California and to California State's Controller Office was made by Commissioner Foust, seconded by Commissioner Espinoza. Unanimously approved.

Commissioner Becerra adjourned the meeting at 9:30 AM.

DATE: February 12, 2024
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of December 31, 2023

BUDGET MONITORING REPORT as of December 31, 2023 HIGHLIGHTS

Budget Monitoring Report as of December 31, 2023 Highlights

The Budget Monitoring Report as of December 31, 2023 is presented in **Attachments 4A, 4B, and 4C**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 50%

REVENUES

- YTD Interest Revenues are \$228K or 224%, that represents a positive variance or 174% higher than YTD Benchmark due to higher interest earning rate (3.5%) than the planned budget (1%)
- YTD Tobacco Tax Revenue projections are \$1.879 million or 37%, that represents a negative variance or 13% lower than YTD Benchmark due to the Prop 56 Tax revenue was not disbursed yet.
- YTD Other Grant Revenue is 431K or 72%, which is 22% higher than YTD Benchmark as we won various new Other Grant awards.
- YTD Total Revenues projections are \$2.539 million or 44%, that represents a negative variance or 6% lower than YTD Benchmark. Major attributable factors to this net negative variance are associated with higher Interest Revenue and lower Tobacco Tax Revenue due to Prop 56 was not disbursed yet.

APPROPRIATIONS

- YTD Program Expenditures projections are \$2.577 million or 40%, that represents a positive variance or 10% below YTD Benchmark. Major contributions to this positive variance are generally slow grant executions as the new funding cycle started; however, it is anticipated that grant executions will be ramped up in the second half of the fiscal year.
- YTD Admin Expenditures projections of \$351K or 43% that represents a positive variance or 7% 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 medical leave.
- **YTD Total Appropriations (Net Appropriations*)** projections are \$2.928 million or 40%, that represents a positive variance or 10% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending in Program Appropriations as the new funding cycle started, pending planning and execution 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 \$9.782 million or 114%, that represents a positive variance of 14% or \$1.169 million higher than the planned budget.

CHALLENGES: None at this time.

FIRST 5 SAN MATEO COUNTY

SUMMARY BUDGET MONITORING AS OF 12.31.2023

	FY 23-24 Adopted Budget	YTD Actuals as of December 31, 2023	Accruals	YTD Combined Actual & Accruals
BEGINNING FUND BALANCE (Beginning Reserves*)	10,171,564	10,171,564	0	10,171,565
A. Interest Revenue	101,716	110,786	117,193	227,979
B. Tobacco Tax Revenue	5,064,425	1,457,762	422,035	1,879,797
Tobacco Tax Revenue Fiscal Year Allocations	5,064,425	1,457,762	422,035	1,879,797
C. Other Grant Revenues	598,700	109,848	321,315	431,164
Tobacco Tax Grants (Impact Legacy, Impact Hub, Home Visiting)	92,000	81,915	127,290	209,206
Non-Tobacco Tax Grants (PHD, SHD, MHSA)	506,700	27,933	194,025	221,958
TOTAL REVENUES	5,764,841	1,678,397	860,544	2,538,940
TOTAL AVAILABLE FUND (Total Sources*)	15,936,405	11,849,961	860,544	12,710,505
PROGRAM APPROPRIATIONS				
D1. Strategic Plan Investment - SPIP FY 23-25	3,780,000	603,473	970,000	1,573,473
Community Investments (RF, HC, QC & E)	3,180,000	533,509	820,000	1,353,509
Evaluation	113,000	10,911	28,250	39,161
Policy, Advocacy, & Communications (PAC) & Emerging Projects	487,000	59,054	121,750	180,804
D2. Strategic Plan Investment - SPIP FY 20-23 - Carry Over	900,000	23,250	69,437	92,687
Community Investments - Healthy Children	250,000	4,500	31,250	35,750
Evaluation	80,000	18,750	10,000	28,750
Policy, Advocacy, & Communications (PAC) & Emerging Projects	570,000	-	28,187	28,187
E. Other Grants	510,000	163,851	211,391	375,242
Tobacco Tax Grants (Impact Legacy, Impact Hub, Home Visiting)	70,000	65,967	99,495	165,462
Non-Tobacco Tax Grants (PHD, SHD, MHSA)	440,000	97,884	111,896	209,780
F. Program Operations	1,313,795	508,889	26,673	535,561
Program Shared Operating Budget	214,525	64,417	26,673	91,090
Program Staff S&B & Shared Admin Staff Time	900,878	355,375	-	355,375
Evaluation Staff S&B	198,392	89,097	-	89,097
Total Program Appropriations (D1+D2+E+F)	6,503,795	1,299,463	1,277,501	2,576,965
ADMIN APPROPRIATIONS				
G. Admin Shared Operating Budget	214,525	64,417	26,673	91,090
H. Admin Staff S&B	604,617	260,360	-	260,360
Total Admin Appropriations (G+H)	819,142	324,777	26,673	351,450
TOTAL APPROPRIATIONS (Net Appropriations*)	7,322,937	1,624,241	1,304,174	2,928,415
Surplus / (Deficit) (Total Revenues - Total Appropriations)	(1,558,096)	54,156	(443,630)	(389,474)
ENDING FUND BALANCE	8,613,468	10,225,720	(443,630)	9,782,090
Total S&B	1,703,887	704,832	-	704,832

FIRST 5 SAN MATEO COUNTY

DETAILS BUDGET MONITORING AS OF 12.31.2023

YTD Benchmark: 50%

	ORG/ACCT#	FY23-24 Adopted Budget	YTD Actuals as of December 31, 2023	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Adopted Budget (%)	Notes to Budget Monitoring Report
BEGINNING FUND BALANCE (Beginning Reserves*)		10,171,564	10,171,564	-	10,171,564	100%	
A. Interest Revenue	19510-1521	101,716	110,786	117,193	227,979	224%	
B. Tobacco Tax Revenue		5,064,425	1,457,762	422,035	1,879,797	37%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,064,425	1,457,762	422,035	1,879,797	37%	\$422K is Dec Tobacco Revenue estimates. Prop 56 Revenue disbursement is not disbursed yet.
C. Other Grant Revenues		598,700	109,848	321,315	431,164	72%	
F5 San Benito IMPACT LEGACY Grant FY23-25	19510-2643		70,782	90,168	160,950		\$90K is Q2 revenue estimate
F5 San Benito Regional Home Visiting Grant FY23-25	19510-2643	92,000	11,134	23,000	34,134	37%	\$23K is Q2 revenue estimate
F5 San Benito IMPACT HUB TA FY23-25	19510-2643			14,122	14,122		\$14K is Q2 revenue estimate
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19510-2643			-	-		
Peninsula Healthcare District - HMG Call Center Grant CY2023	19510-2643	45,000		45,000	45,000	100%	
Sequoia Healthcare District - Special Needs Grant FY23-25	19510-2643	461,700		115,425	115,425	25%	\$115K is Q2 revenue estimate
Sequoia Healthcare District - Mental Health Grant FY23-25	19510-2643			33,600	33,600		\$33.6K is Q2 revenue estimate
SDI			27,933		27,933		
TOTAL REVENUES		5,764,841	1,678,397	860,544	2,538,940	44%	Negative variance due to Prop 56 Revenue is not disbursed yet.
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		15,936,405	11,849,961	860,544	12,710,504	80%	Negative variance due to Prop 56 Revenue is not disbursed yet.
APPROPRIATIONS							
PROGRAM APPROPRIATIONS							
D1. Strategic Plan Investment - SPIP FY 23-25		3,780,000	603,473	970,000	1,573,473	42%	It is anticipated that program executions will be accelerated in the second half of the fiscal year as the new funding cycle began.
Resilient Family	19540-6125	1,060,000	210,770	290,000	500,770	47%	\$290K are Q2 expenditure estimates
Healthy Children	19540-6156	1,060,000	113,644	265,000	378,644	36%	\$265K are Q2 expenditure estimates
Quality Care and Education	19540-6263	1,060,000	209,095	265,000	474,095	45%	\$265K are Q2 expenditure estimates

	ORG/ACCT#	FY23-24 Adopted Budget	YTD Actuals as of December 31, 2023	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Adopted Budget (%)	Notes to Budget Monitoring Report
Grant Management and Other Evaluation Projects	19540-6265	113,000	10,911	28,250	39,161	35%	\$28K are Q2 expenditure estimates

	ORG/ACCT#	FY23-24 Adopted Budget	YTD Actuals as of December 31, 2023	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Adopted Budget (%)	Notes to Budget Monitoring Report
Policy Advocacy, Communications & Systems Change	19540-6814	380,000	59,054	95,000	154,054	41%	\$95K are Q2 expenditure estimates
Emerging Projects	19540-6814	107,000	0	26,750	26,750	25%	\$26K are Q2 expenditure estimates
D2. Strategic Plan Investment - SPIP FY 20-23 Carry-Over		900,000	23,250	69,437	92,687	10%	Continuation implementation of SPIP FY20-23 Carry Over in 2 years in coordination of SPIP FY23-25 implementation
Healthy Children	19540-6156	250,000	4,500	31,250	35,750	14%	
Grant Management and Other Evaluation Projects	19540-6265	80,000	18,750	10,000	28,750	36%	
Policy Advocacy, Communications & Systems Change	19540-6814	250,000			0	0%	
Emerging Projects	19540-6814	320,000		28,187	28,187	9%	
E. Other Grants		510,000	163,851	211,391	375,242	74%	New grant award executions
F5 San Benito IMPACT LEGACY Grant FY23-25	19540-6126		57,567	72,668	130,235		\$72.6K are Q2 expenditure estimates.
F5 San Benito Regional Home Visiting Grant FY23-25	19540-6126	70,000	8,400	13,380	21,780	31%	\$13K are Q2 expenditure estimates
F5 San Benito IMPACT HUB TA FY23-25	19540-6126			13,447	13,447		\$13K are Q2 expenditure estimates
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19540-6131				0		
Peninsula Healthcare District - HMG Call Center Grant CY2023	19540-6131	40,000	37,200		37,200	93%	Fully expended grant
Sequoia Healthcare District - Special Needs Grant FY23-25	19540-6131	400,000	58,146	97,792	155,938	39%	\$97.7K are Q2 expenditure estimates
Sequoia Healthcare District - Mental Health Grant FY23-25	19540-6131			8,050	8,050		\$8K are Q2 expenditure estimates
SMC CEO - Children Success Planning Project	19540-6131		1,269	2,017	3,286		\$2K are Q2 expenditure estimates
SMCOE- Children Success Planning Project	19540-6131		1,269	2,019	3,288		\$2K are Q2 expenditure estimates
F. Program Operations		1,313,795	508,889	26,673	535,561	41%	
Program Shared Operating Budget		214,525	64,417	26,673	91,090	42%	
Program Staff S&B & Shared Admin Staff Time		900,878	355,375	0	355,375	39%	
Evaluation Staff S&B		198,392	89,097	0	89,097	45%	
Total Program Appropriations (D1+D2+D3+E+F)		6,503,795	1,299,463	1,277,501	2,576,965	40%	It is anticipated that program executions will be accelerated in the second half of the fiscal year as the new funding cycle began.

	ORG/ACCT#	FY23-24 Adopted Budget	YTD Actuals as of December 31, 2023	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Adopted Budget (%)	Notes to Budget Monitoring Report
ADMIN APPROPRIATIONS				0			
G. Admin Shared Operating Budget		214,525	64,417	26,673	91,090	42%	
H. Admin Staff S&B		604,617	260,360	0	260,360	43%	
Total Administrative Appropriations		819,142	324,777	26,673	351,450	43%	
Administrative Cost Rate %		11%	20%		12%		
TOTAL APPROPRIATIONS APPROPRIATIONS*) (NET		7,322,937	1,624,241	1,304,174	2,928,415	40%	It is anticipated that program executions will be accelerated in the second half of the fiscal year as the new funding cycle began.
ENDING FUND BALANCE RESERVES*) (ENDING		8,613,468	10,225,720	-443,630	9,782,090	114%	It is anticipated that program executions will be accelerated in the second half of the fiscal year as the new funding cycle began.

Color Coding

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

Schedule 1- Operating Budget Monitoring Report as of December 31, 2023

Attachment 4C

	ORG / ACCT#	FY23-24 Adopted Budget	YTD Actuals as of December 31, 2023	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Adopted Budget (%)	Notes to Budget Monitoring Report
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	1,000			0	0%	
General Office Supplies	19510-5193	8,000	830	500	1,330	17%	Saving as staff working outside of the office
Photocopy Lease & Usage	19510-5196	5,000	420	417	837	17%	Saving as staff working outside of the office
Direct Communication Expenses	19510-5132	3,800	1,288	317	1,605	42%	Place holder for oversuage of IT services versus planned budget
Computer Supplies	19510-5211	25,000	490	6,000	6,490	26%	Laptop replacements
Software License /Maintenance Expenses	19510-5215	4,500	3,940		3,940	88%	Annual software subscrption
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	12,070		12,070	80%	
Auto Allowance	19510-5712	11,000	4,378	834	5,212	47%	
Meetings & Conference Expense	19510-5721	8,000	350	3,120	3,470	43%	Staff attended National Help Me Grow Summit
Commissioners Meetings & Conference Exp	19510-5723	3,000	1,307	1,300	2,607	87%	
Other Business Travel Expense	19510-5724	8,000		2,500	2,500	31%	Staff attended National Help Me Grow Summit
Dept. Employee Training Expense	19510-5731	8,000	51		51	1%	
Wellness grant	19510-5856	0	48		48		
Other Professional Services	19510-5858	30,000			0	0%	
Sub Total - Services & Supplies		130,300	25,172	14,987	40,159	31%	Underspend in various Operation budget lines
II. Other Charges							
Telephone Service Charges	19510-6712						ISD charges slit into 3 different codes 6713, 5215, 5132
Automation Services - ISD	19510-6713	45,000	10,226	3,750	13,976	31%	ISD charges slit into 3 different codes 6713, 5215, 5132
Annual Facilities Lease	19510-6716	99,000	42,341	7,896	50,237	51%	Inclusion of \$2.9K rent escalation for leasing office operating expenses
General Liability Insurance	19510-6725	13,500	5,524	1,104	6,628	49%	Liability Insurance increase
Official Bond Insurance	19510-6727	300	136	25	161	54%	
Human Resources Services	19510-6733	1,000	285		285	29%	
Countywide Security Services	19510-6738	950	594		594	63%	
All Other Service Charges	19510-6739	60,000	20,272	6,000	26,272	44%	\$6K is County Attorney expenditure estimates for Q2
Card Key Services	19510-6751	1,000	388	83	471	47%	
A-87 Expense	19510-6821	78,000	23,896	19,500	43,396	56%	Updated with increased AB87 713.23
Sub Total - Other Charges		298,750	103,662	38,358	142,020	48%	
Total Operating Budget		429,050	128,834	53,346	182,179	42%	
Program Shared Operating Budget		214,525	64,417	26,673	91,090	42%	Allocation rate 50%
Admin Shared Operating Budget		214,525	64,417	26,673	91,090	42%	Allocation rate 50%

Schedule 2 - SALARIES & BENEFITS Budget Monitoring Report as of December 31, 2023

Program Staff & Shared Admin Staff		900,878	355,375		355,375	39%	Underspend as staff on FMLA
Evaluation Staff		198,392	89,097		89,097	45%	Lower Employer pension contribution
Admin Staff		604,617	260,360		260,360	43%	Lower Employer pension contribution
Total Salaries and Benefits		\$ 1,703,887	\$ 704,832		\$ 704,832	41%	Underspend as staff on FMLA and lower employer pension contribution.

Color Coding

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

DATE: February 12, 2024
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of First 5 San Mateo County's FY 2023-24 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2023-24 Revised Budget

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2023-24 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2023-24 Revised Budget.

1. SUMMARY OF FY 2023-24 REVISED BUDGET

Please read this Revised Budget memo in conjunction with FY 2023-24 Revised Budget presented in **Attachments 5A, 5B, and 5C** (Schedule 1 and Schedule 2).

F5SMC's FY 2023-24 Revised Budget with the summary of budget changes as follows:

	FY 2023-24 Adopted Budget	FY 2023-24 Revised Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Beginning Fund Balance (Beginning Reserves*)	10,171,564	13,335,535	3,163,971	31%
Total Revenues	5,764,841	6,344,478	579,637	10%
Total Available Fund (Total Sources*)	15,936,405	19,680,013	3,743,608	23%
Total Appropriations (Net Appropriations*)	7,322,937	8,157,301	834,364	11%
Ending Fund Balance (Ending Reserves*)	8,613,468	11,522,712	2,909,244	34%
Total Requirements*(Net Appropriations*+Ending Reserves*)	15,936,405	19,680,013	3,743,608	23%
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(1,558,096)	(1,812,823)	(254,727)	16%

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*

2. FISCAL IMPACTS

Beginning Fund Balance of FY 2023-24 Revised Budget is adjusted to \$13,335,535 or \$3,163,971 higher, as per the audited Ending Fund Balance as of 6.30.2023 of F5SMC's audit report for the year ending 6.30.2023, page 35.

FY 2023-24 Revised Budget changes result in a net Total Budget Deficit of \$1,812,823; this represents a higher Budget Deficit by \$254,727 than the initial Budget Deficit in the FY 2023-24 Adopted Budget. Major contributions to the additional Budget Deficit amount are associated with new Other Grant award executions and higher County Indirect Cost allocation. Therefore, we will draw and encumber a total of \$1,812,823 from the Ending Reserves* to fund the Community Investments. This represents an additional \$254,727 than the original projected amount in the FY 2023-24 Adopted Budget of \$1,558,096

The net change of Ending Fund Balance (Ending Reserves*) as a result of the budget adjustments in Total Revenues and Total Appropriations will be an increase of \$2,909,244 in the FY 2023-24 Revised Budget.

For County Controller Office, we have an Appropriations Transfer Request (ATR) for the F5SMC's FY 2023-24 Revised Budget in the County Budget System; the Fund Balance has not been adjusted.

The Administrative Cost Rate is projected 10%, which remains below 15% of the approved Administrative Cost Policy for the FY 2023-24.

3. FY 2023-24 REVISED BUDGET ASSUMPTIONS

- Projected Interest earning rate is 2.5% on the Beginning Fund Balance of FY 2023-24 Revised Budget.
- Tobacco Tax Revenue projections on August 14, 2023 reflect an additional reduction in F5SMC Tobacco Tax Revenue allocations in FY 2023-24 to F5SMC; said allocations are based on County of San Mateo's actual birth rate and the negative impacts of Prop 31- Favor Ban on Tobacco products (noted in bullet #3 in Background section below)
- Continue SPIP FY 2023-25 implementation in the first year of 2-year funding cycle; we expect to continue contracting the allocated Program Appropriations in FY 2023-24 Revised Budget, equal to \$3.780 M x 2 years, already as part of the Long-Term Financial Plan.
- Continue implementation of \$900K of SPIP FY 2020-23 Underspending Fund Carry Over in coordination with the 2-year time frame of the strategic plan FY 2023-25. Any underspending funds by year end 6.30.2025 will return to Fund Balance.
- We expect to execute \$1.326 M Other Grants in the first year of 2-year grant terms as agency has won various new grant awards.
- 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

4. BACKGROUND

- As per F5SMC's Strategic Plan FY 2023-25 approved by the Commission, the Commission approved higher Community Investments than its fiscal revenues by drawing down the Ending Fund Balance (Ending Reserves*) to fund strategic initiatives. As a reminder, F5SMC has continued to draw down \$2-3 million per year, per the Strategic Plan FY 2023-25 and per Long-Term Financial Plan.
- Prop 31 – Flavor Ban on all Tobacco Products was passed in November 2022; The law is effective immediately in January 2023. Prop 31 causes larger negative decline rate from current 3% to 8%-12% of Tobacco Tax Revenue Projections in 2023 and 2024 then levels to 3-4% negative decline rate than previously projected.
- Commission approved implementation of SPIP FY 2020-23 Underspending Fund Carry Over to be in coordination with 2-year time frame of the strategic plan FY 2023-25.
- FY 2023-24 Revised Budget is necessary to honor grant executions and contract obligations for this first year of 2-year funding cycle; and to reflect the increased Revenue and increase Appropriations as agency has won various new grant awards and new contract executions have begun.
- FY 2023-24 Revised Budget occurs annually after the FY 2022-23 Financial Audit completion when under spending contracts and Audited Ending Fund Balance (as of 6.30.2023) become available.

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2023-24 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) in the amount of \$1,812,823 to Fund FY 2023-24 Revised Budget.

FY 2023-24 REVISED BUDGET NARRATIVES are presented in **Attachments 5A, 5B, and 5C** (Schedule 1 and Schedule 2).

A. BEGINNING FUND BALANCE (Beginning Reserves*)

Beginning Fund Balance (Beginning Reserves*) produce a net increase of \$3,163,971 or 31% increase.

- Beginning Fund Balance (Beginning Reserves*) is adjusted as per the audited Ending Fund Balance as of 6.30.2023 of F5SMC's audit report for FY 2022-23, page 35.

B. TOTAL REVENUES

Total Revenues produce a net increase of \$579,637 or 10% increase

- \$248,284 Interest Revenue increase or 244% increase due to higher interest earning rate recently.
- (\$785,408) Tobacco Tax Revenue decrease or 16% decrease as the recent Tobacco Tax Revenue projections based on San Mateo County's actual birth rate and negative impacts of Prop 31- Flavor Ban.
- \$1,116,761 Other Grant Revenues increases or 187% increase as agency has won various new Other Grant awards (IMPACT Legacy grant, IMPACT Hub grant, MHSA#3 grant, Baby Bonus Dividend grant, Help Me Grow SMC CY2024, Children and Youth Behavior Health Initiatives – Round 2).

C. TOTAL AVAILABLE FUND (Total Sources*)

Total Available Funds (Total Sources*) produce a net increase of \$3,743,608 or 23% increase.

Major contributions to 23% net increase in Total Available Fund are attributable to adjusted Beginning Fund Balance as the outcome of F5SMC's audit report for the year ending 6.30.2023 and new Other Grant awards.

D. PROGRAM APPROPRIATIONS

Total Program Appropriations produce a net increase of \$825,570 or 13% increase

Major contributions to 13% net increase in Total Program Appropriations are associated with the new Other Grant executions as agency has won various new grant awards.

Other Grants: net increase of \$816,778 or 160% increase

- \$290,672 increase for the new IMPACT Legacy grant execution.
- (\$16,000) decrease for the Home Visiting grant execution in the first year of 2-year grant.
- \$53,520 increase for the new IMPACT HUB grant execution.
- \$106,250 increase for the new MHSA # 3 grant execution.
- \$32,200 increase for the new Sequoia Healthcare District Mental Health Grant execution.
- \$250,000 increase for the new Children and Youth Behavior Health Initiatives- Round 2
- \$8,068 increase for the San Mateo County's Children Success Planning Project – San Mateo County funding.
- \$8,068 increase for the San Mateo County's Children Success Planning Project – San Mateo County Office of Education funding.

- \$84,000 increase in Salaries and Benefits to cover Salaries and Benefits of the Community Health Planner – Work Out of Class (WOC) position as per executed MOU between F5SMC and County Health and Family Health System for the Baby Bonus Dividend Program. F5SMC will pay this WOC position on each pay period and will get reimbursed from County Health and Family Health System through quarterly billing process.

\$84,000 Salaries and Benefits should be increased in the OFAS Accounting System.

Program Operations: net increase of \$8,792 or 1% increase

The increases in Program Operations are associated with higher County indirect cost allocation as part of County services cost increases.

E. ADMINISTRATIVE APPROPRIATIONS:

Administrative Operations: net increase of \$8,792 or 1% increase

The increase in Program Operations are associated with higher County indirect cost allocation as part of County services cost increases.

F. FY 2023-24 REVISED OPERATING BUDGET (Schedule 1)

FY 2023-24 Revised Operating Budget increases \$17,585 or 4% increase due to higher County indirect cost allocation as part of County service cost increases.

G. SALARIES AND BENEFITS (Schedule 2) unchanged.

H. TOTAL APPROPRIATIONS

Total Appropriations (Net Appropriations*) produce a net increase of \$834,364 or 11% increase

Major contributions to 11% net increase in Total Appropriations are associated with the various new Other Grant executions.

I. ENDING FUND BALANCE

Ending Fund Balance (Ending Reserves*) produce a net increase of \$2,909,244 or 34% increase

Major contributions to 34% net increase in Ending Fund Balance are associated with adjusted Beginning Fund Balance and various new Other Grant revenues.

J. GLOSSARY

1. Per the County Budget Act (Government Code §§ 29000-29144, 30200 and 53065), the County Manager's Office and the County Controller's Office have requested F5SMC to include the language of the use of Fund Balance (Reserves*) in its Budget memo to the Commission.
2. Since its inception, F5SMC has used different terminologies in its audit reports, budget documents, and Long-Term Financial Plan than those used by the County of San Mateo. The

rationales are for (1) comparable terminologies used across F5SMC's audit reports, budget documents, and Long-Term Financial Plan; (2) for the usefulness of the public; and (3) for consistent language used by First 5 California and by other First 5 Commissions throughout the State. Since March 2018, F5SMC added budgetary terminologies used by the County to F5SMC Budget.

3. F5SMC has two main revenue streams: (a) monthly Tobacco Tax Revenue disbursements based on actual birth rate in each county; and (b) Other Grant Revenues are acquired from F5 California, Other F5 Commissions, and or other funders through competitive grant application processes.
4. Tobacco Tax Revenue projections are based on estimated Proposition 10 tax revenue, Proposition 56 backfill, estimated interest earned by the account, less adjustments for California Department of Tax and Fee Administration's administrative costs and statewide assessments.

F5CA released annual Tobacco Tax Revenue Projections by county in May each fiscal year based on projected birth rate of each county. When the published birth rate data becomes available, State Finance Department will update Tobacco Tax Revenue Projections based on the actual birth rate of each county.

5. On August 14, 2023, F5 Commissions received updated FY 2023-24 Tobacco Tax Revenue Projections based on recently published birth rate data which was updated July 19, 2023. The data can be found on Department of Finance's website at the following link: [P_CY_Births_Report.xlsx \(live.com\)](#).

FIRST 5 SAN MATEO COUNTY

FY 2023-24 REVISED BUDGET SUMMARY

	FY 23-24 Adopted Budget	FY23-24 Revised Budget	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Revised Budget (\$)	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Revised Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	10,171,564	13,335,535	3,163,971	31%
A. Interest Revenue	101,716	350,000	248,284	244%
B. Tobacco Tax Revenue	5,064,425	4,279,017	-785,408	-16%
Tobacco Tax Revenue Fiscal Year Allocations	5,064,425	4,279,017	-785,408	-16%
C. Other Grant Revenues	598,700	1,715,461	1,116,761	187%
F5 San Benito - IMPACT LEGACY Grant; IMPACT HUB; Home Visiting Grant	92,000	509,161	417,161	453%
Non-Tobacco Tax Grants (PHD, SHD, MHSA, Baby Bonus Dividend)	506,700	1,206,300	699,600	138%
TOTAL REVENUES	5,764,841	6,344,478	579,637	10%
TOTAL AVAILABLE FUND (Total Sources*)	15,936,405	19,680,013	3,743,608	23%
PROGRAM APPROPRIATIONS				
D1. Strategic Plan Investment - SPIP FY 23-25	3,780,000	3,780,000	0	0%
Community Investments (RF, HC, QC & E)	3,180,000	3,180,000	0	0%
Evaluation	113,000	113,000	0	0%
Policy, Advocacy, & Communications (PAC) & Emerging Projects	487,000	487,000	0	0%
D2. Strategic Plan Investment - SPIP FY 20-23 - Carry Over	900,000	900,000	0	0%
Community Investments - Healthy Children	250,000	250,000	0	0%
Evaluation	80,000	80,000	0	0%
Policy, Advocacy, & Communications (PAC) & Emerging Projects	570,000	570,000	0	0%
E. Other Grants	510,000	1,326,778	816,778	160%
F5 San Benito - IMPACT LEGACY Grant; IMPACT HUB; Home Visiting Grant	70,000	398,192	328,192	469%
Non-Tobacco Tax Grants (PHD, SHD, MHSA, Baby Bonus Dividend)	440,000	928,586	488,586	111%
F. Program Operations	1,313,795	1,322,587	8,792	1%
Program Shared Operating Budget	214,525	223,317	8,792	4%
Program Staff S&B & Shared Admin Staff Time	900,878	900,878	0	0%
Evaluation Staff S&B	198,392	198,392	0	0%
Total Program Appropriations (D1+D2+E+F)	6,503,795	7,329,365	825,570	13%
ADMIN APPROPRIATIONS				
G. Admin Shared Operating Budget	214,525	223,318	8,793	4%
H. Admin Staff S&B	604,617	604,617	0	0%
Total Admin Appropriations (G+H)	819,142	827,935	8,793	1%
TOTAL APPROPRIATIONS (Net Appropriations*)	7,322,937	8,157,301	834,364	11%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	-1,558,096	-1,812,823	-254,727	16%
ENDING FUND BALANCE	8,613,468	11,522,712	2,909,244	34%
Total S&B	1,703,887	1,703,887	0	0%

FIRST 5 SAN MATEO COUNTY

FY 2023-24 REVISED BUDGET DETAILS

	ORG/ACCT#	FY23-24 Adopted Budget	FY23-24 Revised Budget	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Budget (\$)	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Budget (%)	Notes to FY2023-24 Revised Budget
BEGINNING FUND BALANCE (Beginning Reserves*)		10,171,564	13,335,535	3,163,971	31%	Beginning Fund Balance Adjustments as per the outcome of F5SMC's audit report 6.30.2023, page 35
A. Interest Revenue	19510-1521	101,716	350,000	248,284	244%	2.5% Interest earning rate
B. Tobacco Tax Revenue		5,064,425	4,279,017	-785,408	-16%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,064,425	4,279,017	-785,408	-16%	Revised Tobacco Tax Revenue Projections based on actual birth rate, F5CA August 14, 2023
C. Other Grant Revenues		598,700	1,715,461	1,116,761	187%	Received various new Other Grant awards
F5 San Benito IMPACT LEGACY Grant FY23-25	19510-2643		360,672	360,672		Tobacco Tax dollars
F5 San Benito Regional Home Visiting Grant FY23-25	19510-2643	92,000	92,000	0	0%	Tobacco Tax dollars
F5 San Benito IMPACT HUB TA FY23-25	19510-2643		56,489	56,489		Tobacco Tax dollars
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19510-2643		150,000	150,000		Non-Tobacco Tax dollars
Peninsula Healthcare District - Help Me Grow SMC CY2023	19510-2643	45,000	37,200	-7,800	-17%	Non-Tobacco Tax dollars
Peninsula Healthcare District - Help Me Grow SMC CY2024	19510-2643		60,000	60,000		Non-Tobacco Tax dollars
Sequoia Healthcare District - Special Needs Grant FY23-25	19510-2643	461,700	461,700	0	0%	Non-Tobacco Tax dollars
Sequoia Healthcare District - Mental Health Grant FY23-25	19510-2643		134,400	134,400		Check with MB
Children and Youth Behavior Health Initiatives - Round 2	19510-2643		250,000	250,000		Place holder for pending grant award finalization
SMC Health, Family Health Services - Baby Bonus Dividend Program**			84,000	84,000		WOC Community Health Planner
F5SMC Wellness Grant	19510-2658			0		
Miscellaneous Revenue - SDI	19510-2645		29,000	29,000		State Disability Insurance reimbursement
TOTAL REVENUES		5,764,841	6,344,478	579,637	10%	
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		15,936,405	19,680,013	3,743,608	23%	
APPROPRIATIONS						
PROGRAM APPROPRIATIONS						
D1. Strategic Plan Investment - SPIP FY 23-25		3,780,000	3,780,000	0	0%	
Resilient Family	19540-6125	1,060,000	1,060,000	0	0%	
Healthy Children	19540-6156	1,060,000	1,060,000	0	0%	
Quality Care and Education	19540-6263	1,060,000	1,060,000	0	0%	
Grant Management and Other Evaluation Projects	19540-6265	113,000	113,000	0	0%	
Policy Advocacy, Communications & Systems Change	19540-6814	380,000	380,000	0	0%	
Emerging Projects	19540-6814	107,000	107,000	0	0%	
D2. Strategic Plan Investment - SPIP FY 20-23 Carry-Over		900,000	900,000	0	0%	Implementation of SPIP FY20-23 Underspending Fund Carry Over in coordination with SPIP FY23-25 in 2-year time frame.
Healthy Children	19540-6156	250,000	250,000	0	0%	
Grant Management and Other Evaluation Projects	19540-6265	80,000	80,000	0	0%	
Policy Advocacy, Communications & Systems Change	19540-6814	250,000	250,000	0	0%	
Emerging Projects	19540-6814	320,000	320,000	0	0%	
E. Other Grants		510,000	1,326,778	816,778	160%	
F5 San Benito IMPACT LEGACY Grant FY23-25	19540-6126		290,672	290,672		
F5 San Benito Regional Home Visiting Grant FY23-25	19540-6126	70,000	54,000	-16,000	-23%	
F5 San Benito IMPACT HUB TA FY23-25	19540-6126		53,520	53,520		
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19540-6131		106,250	106,250		
Peninsula Healthcare District - Help Me Grow SMC CY2023	19540-6131	40,000	40,000	0	0%	

	ORG/ACCT#	FY23-24 Adopted Budget	FY23-24 Revised Budget	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Budget (\$)	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Budget (%)	Notes to FY2023-24 Revised Budget
Sequoia Healthcare District - Special Needs Grant FY23-25	19540-6131	400,000	400,000	0	0%	
Sequoia Healthcare District - Mental Health Grant FY23-25	19540-6131		32,200	32,200		
Children and Youth Behavior Health Initiatives - Round 2	19540-6131		250,000	250,000		Place holder contract estimate while pending grant award finalization.
SMC CEO - Children Success Planning Pro	19540-6131		8,068	8,068		
SMCOE- Children Success Planning Proje	19540-6131		8,068	8,068		
SMC Health, Family Health Services Baby Bonus Dividend Program	Salaries & Benefits		84,000	84,000		Community Health Planner - WOC position - \$84K paid under Schedule 2- Salaries and Benefits
F. Program Operations		1,313,795	1,322,587	8,792	1%	
Program Shared Operating Budget		214,525	223,317	8,792	4%	
Program Staff S&B & Shared Admin Staff Time		900,878	900,878	0	0%	Excluding WOC - Community Health Planner position for the Baby Bonus Dividend Program
Evaluation Staff S&B		198,392	198,392	0	0%	
Total Program Appropriations (D1+D2+D3+E+F)		6,503,795	7,329,365	825,570	13%	
ADMIN APPROPRIATIONS				0		
G. Admin Shared Operating Budget		214,525	223,318	8,793	4%	
H. Admin Staff S&B		604,617	604,617	0	0%	
Total Administrative Appropriations		819,142	827,935	8,793	1%	
Administrative Cost Rate %		11%	10%	0	-9%	
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		7,322,937	8,157,301	834,364	11%	
ENDING FUND BALANCE RESERVES*)	(ENDING	8,613,468	11,522,712	2,909,244	34%	

Color Coding

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

Schedule 1- FY 2023-24 REVISED OPERATING BUDGET

Attachment 5C

	ORG / ACCT#	FY23-24 Adopted Budget	FY23-24 Revised Budget	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Budget (\$)	FY23-24 Revised Budget (+/-) vs. FY23-24 Adopted Budget (%)	Notes to FY2023-24 Revised Budget
I. Services and Supplies						
Outside Printing & Copy Svc	19510-5191	1,000	1,000	0	0%	
General Office Supplies	19510-5193	8,000	8,000	0	0%	
Photocopy Lease & Usage	19510-5196	5,000	5,000	0	0%	
Direct Communication Expenses	19510-5132	3,800	3,800	0	0%	Place holder for oversuage of IT services versus planned budget
Computer Supplies	19510-5211	25,000	25,000	0	0%	Laptop replacements and place holder for emergency IT equipment
Software License /Maintenance Expenses	19510-5215	4,500	6,000	1,500	33%	Update per Sherpa - Software & Other ISD subscriptions
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	8,000	8,000	0	0%	
Commissioners Meetings & Conference Exp	19510-5723	3,000	3,000	0	0%	
Other Business Travel Expense	19510-5724	8,000	8,000	0	0%	Reopening business travel
Dept. Employee Training Expense	19510-5731	8,000	8,000	0	0%	
Wellness grant	19510-5856	0	0	0		
Other Professional Services	19510-5858	30,000	28,500	-1,500	-5%	
Sub Total - Services & Supplies		130,300	130,300	0	0%	
II. Other Charges						
Telephone Service Charges	19510-6712					ISD charges slit into 3 different codes 6713, 5215, 5132
Automation Services - ISD	19510-6713	45,000	45,000	0	0%	ISD charges slit into 3 different codes 6713, 5215, 5132
Annual Facilities Lease	19510-6716	99,000	99,000	0	0%	\$4K place holder for final admin cost charges.
General Liability Insurance	19510-6725	13,500	13,500	0	0%	
Official Bond Insurance	19510-6727	300	300	0	0%	
Human Resources Services	19510-6733	1,000	1,000	0	0%	Place holder for County Human Resources training
Countywide Security Services	19510-6738	950	950	0	0%	
All Other Service Charges	19510-6739	60,000	60,000	0	0%	include Audit, County Attorney fee, and Accounting Services
Card Key Services	19510-6751	1,000	1,000	0	0%	
A-87 Expense	19510-6821	78,000	95,585	17,585	23%	Higher County indirect cost allocation due to higher services charges.
Sub Total - Other Charges		298,750	316,335	17,585	6%	Higher County indirect cost allocation due to higher services charges.
Total Operating Budget		429,050	446,635	17,585	4%	Higher County indirect cost allocation due to higher services charges.
Program Shared Operating Budget		214,525	223,317	8,792	4%	Allocation rate 50%
Admin Shared Operating Budget		214,525	223,318	8,792	4%	Allocation rate 50%

Schedule 2 - FY 2023-24 REVISED SALARIES & BENEFITS BUDGET

Program Staff & Shared Admin Staff		900,878	900,878	0	0%	27% Admin staff time allocated to Program
Evaluation Staff		198,392	198,392	0	0%	
Admin Staff		604,617	604,617	0	0%	
I. F5SMC Salaries and Benefits		\$ 1,703,887	\$ 1,703,887	\$ -		

Color Coding

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