



FIRST 5 SAN MATEO COUNTY COMMISSION (F5SMC)

FINANCE AND ADMINISTRATION COMMITTEE MEETING

Monday, May 13, 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

COMMISSION MEMBERS: Claire Cunningham, Sylvia Espinoza, Carla Boragno

STAFF: Kitty Lopez, Khanh Chau

AGENDA

	Item	
1.	Approval of the Finance and Administration Committee Agenda	Espinoza
2.	Approval of the February 12, 2024 Finance and Administration Committee Meeting Minutes <i>(See Attachment 2)</i>	Espinoza
3.	Action: Review and Recommend Approval of First 5 San Mateo County Policies and Bylaws for FY 2024-25 <i>(See Attachments 3, 3A, 3B, 3C, 3D, 3E, 3F, 3G, 3H)</i>	Lopez / Chau
4.	Review of Budget Monitoring Report as of April 30, 2024 <i>(See Attachments 4, 4A, 4B, 4C)</i>	Lopez / Chau
5.	Action: Review and Recommend Approval of First 5 San Mateo County (F5SMC)'s Draft Budget FY 2024-25 and the Use of Ending Fund Balance (Ending Reserves*) to fund the Adopted Budget FY 2024-25 <i>(See Attachments 5, 5A, 5B, 5C)</i>	Lopez / Chau
6.	Verbal Discussion: San Mateo County Birth Rate Projections	
	Next Finance and Administration Committee Meeting: June 10, 2024	

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

February 12, 2024

- Commission Member: Claire Cunningham, Carla Boragno, Sylvia Espinoza (Chair)
- Staff: Kitty Lopez, Khanh Chau
- Minutes: Khanh Chau

1. Elect Finance and Administration Committee Chair

Commissioner Cunningham recommended Commissioner Espinoza to serve as Finance and Administration Committee Chair.

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

Commissioner Espinoza chaired the February 12, 2024 Finance and Administration Committee Meeting.

2. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the February 12, 2024 Finance and Administration Committee Meeting Agenda was made by Commissioner Cunningham, seconded by Commissioner Boragno. Unanimously approved.

3. Approval of the Finance and Administration Committee Meeting Minutes

A Motion for Approval of the October 16, 2023 Finance and Administration Committee Meeting Minutes was made by Commissioner Cunningham, seconded by Commissioner Boragno. Unanimously approved.

4. Review of Budget Monitoring Report as of December 31, 2023

Kitty Lopez shared more contextual information about First 5's budgeting cycle and elements needing Commission review and discussion. She cited that agency presents quarterly Budget Monitoring Reports. At the Finance and Administration Committee meetings, Committee members will have deeper review, discussion, questions, and clarifications of finance documents, and make recommendation to full Commission.

Kitty Lopez briefly presented an overview of the Budget Monitoring Report as of December 31, 2023, comparing to 50% YTD Benchmark (Attachments 4, 4A, 4B, 4C). YTD Total Revenue is 6% lower than YTD benchmark due to the delayed annual disbursement of Prop 56 Tax revenue.

Total Appropriations is 10% below YTD Benchmark due to underspending in Program Appropriations due to normal slow grant executions at the beginning of new funding cycle and savings in various Admin Expenses due to staff working more outside of the office environment.

Projected Ending Fund balance of \$9,782 million or 114% of the planned budget or \$1,169 million higher than the planned budget.

Committee members reviewed the Budget Monitoring Report as of December 31, 2023, asked questions about Procurement policy, delayed disbursement of Prop 56 Tax Revenue. Staff responded that Contracting and Procurement policy require annual review and approval by the Commission in a public hearing; audit sampling items as part of State Expanded Audit requirements. There is some delay in Prop 56 Tax Revenue disbursement; agency will receive Prop 56 Tax Revenue disbursement before year end due to this is part of fiscal Tobacco Tax revenue allocation to F5 Commission.

Committee members also asked if any F5 SMC staff engage in policy discussions and/or advocacy at the State level, given the Tobacco Tax Revenue declining landscape. Kitty Lopez cited that she and Michelle Blakely are the primary staff members engaging in statewide policy discussions.

5. Review and Recommend Approval of First 5 San Mateo County (F5SMC) Revised Budget FY 2023-24 and the Use of Ending Fund Balance (Ending Reserves*) to fund the Revised Budget FY 2023-24

Kitty Lopez cited that Commission had approved FY 2023-24 Budget last May 2023 when year-end financial information was not completely available at that time. She stated that we always have the agency Revised Budget in February to honor grant executions and contract obligations, after last year financial audit has been completed and new Other Grant awards become available. As per our strategic plan, Commission has approved higher Community Investments by drawing funds from the Fund Balance/Reserves (\$1-3M) to fund agency Revised Budget.

Kitty Lopez provided key budget changes in the F5SMC's FY 2023-24 Revised Budget, as presented in the summary table of the Budget memo (Attachment 5): Beginning Fund Balance is adjusted showing an increase of \$3.164M per the audited Ending Fund Balance as of 6.30.2023; Total Revenues increase by \$579K. Total Appropriations increase by \$834K; the FY 2023-24 Revised Budget changes result in a budget deficit of \$1.813M or \$254K higher than the previous budget deficit of \$1.558M in the Adopted Budget FY 2023-24; Administrative Cost rate is 10%, which is below the approved Admin Cost Rate for FY 2023-24.

Committee members asked about any impacts to the grantees given declining Tobacco Tax Revenue. Committee members were interested to hear more about F5SMC's Home Visiting program.

Committee members reviewed the F5SMC's FY 2023-24 Revised Budget, asked questions for clarification. Committee members endorsed the recommendation for approval of F5SMC's FY 2023-24 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund F5SMC's FY2023-24 Revised Budget.

A Motion for Recommend Approval of F5SMC's FY 2023-24 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund F5SMC's FY2023-24 Revised Budget was made by Commissioner Cunningham, seconded by Commissioner Boragno. Unanimously approved.

Commissioner Espinoza adjourned the meeting at 9:55 AM.

DATE: May 13, 2024
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2024-25

ACTION REQUESTED

Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2024-25

BACKGROUND

Mandate Policies: The First 5 San Mateo County (F5SMC) Commission annually reviews and approves the Commission’s policies to ensure compliance with legislative mandates and other administrative processes and to strengthen F5SMC’s internal controls for operations. Currently, there are seven (7) policies, four (4) of which are in direct response to the mandates outlined in the 2006 Assembly Bill 109 (Chan) and 2006 Senate Bill 35 (Florez). These four policies include: Contracting and Procurement, Conflict of Interest, Salary and Benefits, and Administrative Costs. All seven (7) policies were reviewed and approved by the Commission on May 22, 2023.

Bylaws: On May 22, 2023, the Commission reviewed and approved First 5 San Mateo County’s Amended Bylaws May 2023.

UNCHANGED POLICIES

The following policies remain unchanged:

- Amended Contracting and Procurement Policy May 2023 (Attachment 3A)
- Conflict of Interest Policy (Attachment 3B)
- Salary and Benefits Policy (Attachment 3C)
- Administrative Costs Policy (Attachment 3D)
- Supplantation Policy (Attachment 3E)
- Delegation of Authority to Executive Director to Take Action to Support or Oppose Legislation or Other Initiatives (Attachment 3F)
- Amended Event Sponsorship Policy (Attachment 3G)
- Amended Bylaws May 2023 (Attachment 3H)

CHANGED POLICIES: No Changes in any Policies at this time.

FISCAL IMPACT

None

RECOMMENDATION

Review and Recommend Approval of the First 5 San Mateo County Policies and Bylaws for FY 2024-25.



SUBJECT: AMENDED CONTRACTING AND PROCUREMENT POLICY (May 2023)

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

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

Part I. STATEMENT OF POLICIES

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

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

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

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

Part II. CONTRACTING & GRANT PROCESSES

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

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

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

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

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

- C. The Commission shall approve and execute all service agreements, memorandums of understanding, and/or contracts with a total obligation amount that exceeds \$100,000. Any related contract amendment that brings the Contract's not to exceed amount to \$100,000 or greater shall also be approved and executed by the Commission in advance of execution of the agreement.
- D. The Executive Director of First 5 San Mateo County is authorized to approve and execute service agreements, memorandums of understanding and/or contracts with a total obligation amount less than or equal to \$25,000. The Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts with a total obligation amount between \$25,001 and \$100,000 on behalf of the Commission. In the event of an emergency in which the Executive Director is unable to sign and execute service agreements, memorandums of understanding and/or contracts, the Deputy Director will have signature authority, after consultation with the Commission Chair.
- E. Any service agreements, memorandums of understanding, and/or contracts that do not use or otherwise substantively amend the standard San Mateo County template agreement will be reviewed by County

Counsel. Approval must be obtained by County Counsel prior to finalization.



SUBJECT: CONFLICT OF INTEREST POLICY

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

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

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

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

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

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

PART II. GOVERNMENT CODE SECTION 1090, et seq.

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

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

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

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

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

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

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

PART IV REPORTING A CONFLICT OF INTEREST

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

First 5 San Mateo County

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

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

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

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

Disclosure Categories

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

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

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

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



SUBJECT: SALARY AND BENEFITS POLICY

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

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

I. **STATEMENT OF POLICY**

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

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

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

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

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



SUBJECT: ADMINISTRATIVE COSTS POLICY (Amended)

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

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

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

I. **STATEMENT OF POLICY**

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

II. **COST CATEGORIES**

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

III. **ADMINISTRATIVE COST DEFINITION**

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

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

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

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

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

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

IV. MONITORING

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



SUBJECT: SUPPLANTATION POLICY

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

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

POLICY:

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

Definitions:

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

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

¹ See Gov. Code § 16300.

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

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

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

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

Guidelines:

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

² See Gov. Code § 29301

³ See Penal Code § 5058.1



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

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

POLICY:

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

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



SUBJECT: EVENT SPONSORSHIP POLICY

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

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

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

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

- Healthy Children
- Resilient Families
- Quality Care and Education

Event Sponsorship Eligibility Criteria

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

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

Event Sponsorship Award Amounts

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

Standards for Collaboration

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

Post Event Reporting

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

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

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

Submit Questions and/or Sponsorship Requests to:

Myra Cruz

1700 S. El Camino Real, Suite 405

San Mateo, CA 94402

ecruz@smcgov.org

**FIRST 5 SAN MATEO COUNTY COMMISSION
BYLAWS
Amended May 2023**

ARTICLE I (Authority)

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

ARTICLE II (Vision, Mission, Outcomes and Status)

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

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

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

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

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

ARTICLE III (Powers and Duties)

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

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

ARTICLE IV (Commission Membership)

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

ARTICLE V (Conflicts of Interest Policy)

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

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

ARTICLE VI (Officers)

1. Officers:

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

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

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

2. Terms and Removal:

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

ARTICLE VII (Staffing)

1. Executive Director:

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

2. Staff:

The Executive Director hires, evaluates and terminates F5SMC Staff.

ARTICLE VIII (Meetings)

1. Regular and Special Meetings:

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

2. Open and Public:

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

3. Quorum:

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

4. Voting:

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

5. Recusals:

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

6. Minutes:

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

ARTICLE IX (Committees)

1. Advisory Committees:

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

A. Early Childhood Evaluation Advisory Committee:

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

2. Standing Committees and Appointment of Members:

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

A. Finance and Administration Committee:

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

B. Program, Operations and Planning Committee:

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

3. Conflicts of Interest:

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

4. Committee Membership:

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

5. Meetings:

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

6. Open and Public:

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

ARTICLE X (Procedures for Conduct of Business)

- A. The Commission shall approve and execute all service agreements, memorandums of understanding, and/or contracts with a total obligation amount that exceeds \$100,000. Any related contract amendment that brings the Contract's not to exceed amount to \$100,000 or greater shall also be approved and executed by the Commission in advance of execution of the agreement.
- B. The Executive Director of First 5 San Mateo County is authorized to approve and execute service agreements, memorandums of understanding and/or contracts with a total obligation amount less than or equal to \$25,000. The Executive Director has signature authority to approve all service agreements,

memorandums of understanding, and/or contracts with a total obligation amount between \$25,001 and \$100,000 on behalf of the Commission. In the event of an emergency in which the Executive Director is unable to sign and execute service agreements, memorandums of understanding and/or contracts, the Deputy Director will have signature authority, after consultation with the Commission Chair.

1. Executive Director Signature Authority:

The Executive Director of First 5 San Mateo County is authorized to approve and execute service agreements, memorandums of understanding and/or contracts with a total obligation amount less than or equal to \$25,000. The Executive Director has signature authority to approve all service agreements, memorandums of understanding, and/or contracts with a total obligation amount between \$25,001 and \$100,000 on behalf of the Commission. In the event of an emergency in which the Executive Director is unable to sign and execute service agreements, memorandums of understanding and/or contracts, the Deputy Director will have signature authority, after consultation with the Commission Chair.

2. Apply for Grants:

All grants, gifts, or bequests of money made to or for the benefit of the Commission from public or private sources to be used for early childhood development programs shall be expended for the specific purpose for which the grant, gift, or bequest was made. The amount of any such grant, gift, or bequest shall not be considered in computing the amount allocated and appropriated to the Commission by the State Board of Equalization.

ARTICLES XI (Amendments)

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

DATE ADOPTED: _____

SIGNED BY:

Chair, First 5 San Mateo County Commission

DATE: May 13, 2024
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of April 30, 2024

BUDGET MONITORING REPORT as of April 30, 2024, HIGHLIGHTS

Budget Monitoring Report as of April 30, 2024, Highlights

The Budget Monitoring Report as of April 30, 2024, is presented in **Attachments 4A, 4B, and 4C**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 83%

REVENUES

- YTD Interest Revenues are \$445K or 127%, that represents a positive variance or 44% higher than YTD Benchmark due to higher interest earning rate (3.5%) than the planned budget (1%)
- YTD Tobacco Tax Revenue projections are \$3.768 million or 88%, that represents a positive variance or 4% higher than YTD Benchmark.
- YTD Other Grant Revenue is 1.186 million or 69%, which is 14% lower than YTD Benchmark as we won and executed various new Other Grant awards in the second half of the fiscal year.
- YTD Total Revenues projections are \$5.401 million or 85%, that represents a positive variance or 2% higher than YTD Benchmark. Major attributable factors to this net negative variance are associated with higher Interest Revenue and slightly higher Tobacco Tax Revenue.

APPROPRIATIONS

- YTD Program Expenditures projections are \$4.240 million or 58%, that represents a positive variance or 25% below YTD Benchmark. Major contributions to this positive variance are generally slow grant executions as the new funding cycle started as well as (i.e. delayed notification of grant award resulting in longer planning timelines, however, grant executions increase in the second year.
- YTD Admin Expenditures of \$619K or 75% that represents a positive variance or 8% 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 \$4.858 million or 60%, that represents a positive variance or 20% 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 \$13.878 million or 120%, that represents a positive variance of 20% or \$2.356 million higher than the planned budget due to higher Interest Revenue and slow program executions as the new funding cycle began.

CHALLENGES: None at this time.

FIRST 5 SAN MATEO COUNTY

SUMMARY BUDGET MONITORING AS OF April 30, 2024

	FY23-24 Revised Budget	YTD Actuals as April 30, 2024	Accruals	YTD Combined Actual & Accrual
BEGINNING FUND BALANCE (Beginning Reserves*)	13,335,535	13,335,535	0	10,171,565
A. Interest Revenue	350,000	357,906	87,500	445,406
B. Tobacco Tax Revenue	4,279,017	3,368,730	400,000	3,768,730
Tobacco Tax Revenue Fiscal Year Allocations	4,279,017	3,368,730	400,000	3,768,730
C. Other Grant Revenues	1,715,461	454,545	732,301	1,186,847
F5 San Benito - IMPACT LEGACY Grant; IMPACT HUB; Home Visiting Grant	509,161	186,396	42,430	228,826
Non-Tobacco Tax Grants (PHD, SHD, MHSA, Baby Bonus Dividend)	1,206,300	268,150	689,871	958,021
TOTAL REVENUES	6,344,478	4,181,181	1,219,801	5,400,983
TOTAL AVAILABLE FUND (Total Sources*)	19,680,013	17,516,716	1,219,801	18,736,518
PROGRAM APPROPRIATIONS				
D1. Strategic Plan Investment - SPIP FY 23-25	3,780,000	2,077,960	315,000	2,392,960
Community Investments (RF, HC, QC & E)	3,180,000	1,832,971	265,000	2,097,971
Evaluation	113,000	32,733	9,417	42,149
Policy, Advocacy, & Communications (PAC) & Emerging Projects	487,000	212,256	40,583	252,839
D2. Strategic Plan Investment - SPIP FY 20-23 - Carry Over	900,000	143,822	33,333	177,155
Community Investments - Healthy Children	250,000	13,710	-	13,710
Evaluation	80,000	18,750	6,667	25,417
Policy, Advocacy, & Communications (PAC) & Emerging Projects	570,000	111,362	26,667	138,029
E. Other Grants	1,326,778	528,874	138,387	667,260
F5 San Benito - IMPACT LEGACY Grant; IMPACT HUB; Home Visiting Grant	398,192	230,633	33,183	263,816
Non-Tobacco Tax Grants (PHD, SHD, MHSA, Baby Bonus Dividend)	928,586	298,241	105,204	403,445
			98,204	355,829
F. Program Operations	1,322,587	995,486	6,743	1,002,229
Program Shared Operating Budget	223,317	137,673	6,743	144,416
Program Staff S&B & Shared Admin Staff Time	900,878	701,874	-	701,874
Evaluation Staff S&B	198,392	155,939	-	155,939
Total Program Appropriations (D1+D2+E+F)	7,329,365	3,746,141	493,463	4,239,604
ADMIN APPROPRIATIONS				
G. Admin Shared Operating Budget	223,318	137,674	6,744	144,417
H. Admin Staff S&B	604,617	474,117	-	474,117
Total Admin Appropriations (G+H)	827,935	611,790	6,744	618,533
TOTAL APPROPRIATIONS (Net Appropriations*)	8,157,301	4,357,931	500,208	4,858,138
Surplus / (Deficit) (Total Revenues - Total Appropriations)	1,812,823	176,750	(719,594)	(542,845)
ENDING FUND BALANCE	11,522,712	13,158,785	719,594	13,878,380
Total S&B	1,703,887	1,331,930	-	1,331,930

FIRST 5 SAN MATEO COUNTY

DETAILS
BUDGET
MONITORS

YTD Benchmark: 83.33%

	ORG/ACCT#	FY23-24 Revised Budget	YTD Actuals as of April 30, 2024	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Revised Budget (%)	Notes to Budget Monitoring Report
BEGINNING FUND BALANCE (Beginning Reserves*)		13,335,535	13,335,535	-	13,335,535	100%	
A. Interest Revenue	19510-1521	350,000	357,906	87,500	445,406	127%	
B. Tobacco Tax Revenue		4,279,017	3,368,730	400,000	3,768,730	88%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	4,279,017	3,368,730	400,000	3,768,730	88%	\$400K are Mar and April Tobacco Revenue estimates.
C. Other Grant Revenues		1,715,461	454,545	732,301	1,186,847	69%	
F5 San Benito IMPACT LEGACY Grant FY23-25	19510-2643	360,672	151,893	30,056	181,949	50%	\$30K is April revenue estimate
F5 San Benito Regional Home Visiting Grant FY23-25	19510-2643	92,000	24,972	7,667	32,639	35%	\$7.6K is April revenue estimate
F5 San Benito IMPACT HUB TA FY23-25	19510-2643	56,489	9,531	4,707	14,238	25%	\$4.7K is April revenue estimate
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19510-2643	150,000	23,714	37,500	61,214	41%	\$37.5 is Q3 revenue estimate
Peninsula Healthcare District - Help Me Grow SMC CY2023	19510-2643	37,200	37,200		37,200	100%	
Peninsula Healthcare District - Help Me Grow SMC CY2024	19510-2643	60,000			-	0%	Deferred revenue
Sequoia Healthcare District - Special Needs Grant FY23-25	19510-2643	461,700	149,854	115,425	265,279	57%	\$115K is Q3 revenue estimate
Sequoia Healthcare District - Mental Health Grant FY23-25	19510-2643	134,400	17,125	33,600	50,725	38%	\$33.6K is Q3 revenue estimate
Children and Youth Behavior Health Initiatives - Round 2 (New)	19510-2643	250,000		450,000	450,000	180%	\$450K are revenue accruals
SMC Health, Family Health Services - Baby Bonus Dividend Program** (New)		84,000		53,346	53,346	64%	\$53K is Revenue Accrual
F5SMC Wellness Grant	19510-2658		1,072		1,072		
Miscellaneous Revenue - SDI	19510-2645	29,000	39,185		39,185	135%	
TOTAL REVENUES		6,344,478	4,181,181	1,219,801	5,400,983	85%	Agency has won various new Other Grant awards
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,680,013	17,516,716	1,219,801	18,736,518	95%	

	ORG/ACCT#	FY23-24 Revised Budget	YTD Actuals as of April 30, 2024	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Revised Budget (%)	Notes to Budget Monitoring Report
APPROPRIATIONS							
PROGRAM APPROPRIATIONS							
D1. Strategic Plan Investment - SPIP FY 23-25		3,780,000	2,077,960	315,000	2,392,960	63%	It is anticipated that program executions will be accelerated in the second year as the new funding cycle began.
Resilient Family	19540-6125	1,060,000	786,645	88,333	874,978	83%	\$88K are April expenditure estimates
Healthy Children	19540-6156	1,060,000	519,014	88,333	607,347	57%	\$88K are April expenditure estimates
Quality Care and Education	19540-6263	1,060,000	527,312	88,333	615,646	58%	\$88K are April expenditure estimates
Grant Management and Other Evaluation Projects	19540-6265	113,000	32,733	9,417	42,149	37%	\$9.4K are April expenditure estimates
Policy Advocacy, Communications & Systems Change	19540-6814	380,000	212,256	31,667	243,923	64%	\$31K are April expenditure estimates
Emerging Projects	19540-6814	107,000		8,917	8,917	8%	\$9K are April expenditure estimates
D2. Strategic Plan Investment - SPIP FY 20-23 Carry-Over		900,000	143,822	33,333	177,155	20%	
Healthy Children	19540-6156	250,000	13,710		13,710	5%	
Grant Management and Other Evaluation Projects	19540-6265	80,000	18,750	6,667	25,417	32%	\$6K are April expenditure estimates
Policy Advocacy, Communications & Systems Change	19540-6814	250,000	3,000		3,000	1%	
Emerging Projects	19540-6814	320,000	108,362	26,667	135,029	42%	\$26K are April expenditure estimates
E. Other Grants		1,326,778	528,874	138,387	667,260	50%	New grant award executions
F5 San Benito IMPACT LEGACY Grant FY23-25	19540-6126	290,672	180,792	24,223	205,014	71%	\$24K are April expenditure estimates
F5 San Benito Regional Home Visiting Grant FY23-25	19540-6126	54,000	34,560	4,500	39,060	72%	\$4.5K are April expenditure estimates
F5 San Benito IMPACT HUB TA FY23-25	19540-6126	53,520	15,281	4,460	19,741	37%	\$4.5K are April expenditure estimates
County of San Mateo BHRS - Mental Health Services MHA #3 FY23-25	19540-6131	106,250	6,360	8,854	15,214	14%	\$8.8K are April expenditure estimates
Peninsula Healthcare District - Help Me Grow SMC CY2023	19540-6131	40,000	37,200	3,333	40,533	101%	\$3.3K are April expenditure estimates
Sequoia Healthcare District - Special Needs Grant FY23-25	19540-6131	400,000	206,436	33,333	239,769	60%	\$33K are April expenditure estimates
Sequoia Healthcare District - Mental Health Grant FY23-25	19540-6131	32,200	6,360	2,683	9,043	28%	\$2.6K are April expenditure estimates
Children and Youth Behavior Health Initiatives - Round 2	19540-6131	250,000		50,000	50,000	20%	\$50K are expenditure estimates as new contracts begin
SMC CEO - Children Success Planning Project	19540-6131	8,068	1,269		1,269	16%	
SMCOE- Children Success Planning Project	19540-6131	8,068	1,269		1,269	16%	
SMC Health, Family Health Services Baby Bonus Dividend Program	Salaries & Benefits	84,000	39,346	7,000	46,346	55%	\$7K are April expenditure estimates

	ORG/ACCT#	FY23-24 Revised Budget	YTD Actuals as of April 30, 2024	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Revised Budget (%)	Notes to Budget Monitoring Report
F. Program Operations		1,322,587	995,486	6,743	1,002,229	76%	
Program Shared Operating Budget		223,317	137,673	6,743	144,416	65%	
Program Staff S&B & Shared Admin Staff Time		900,878	701,874		701,874	78%	
Evaluation Staff S&B		198,392	155,939		155,939	79%	
Total Program Appropriations (D1+D2+D3+E+F)		7,329,365	3,746,141	493,463	4,239,604	58%	Low execution in the TRISI grants and SPIIP Carry Over contracting planning
ADMIN APPROPRIATIONS							
G. Admin Shared Operating Budget		223,318	137,674	6,744	144,417	65%	
H. Admin Staff S&B		604,617	474,117		474,117	78%	
Total Administrative Appropriations		827,935	611,790	6,744	618,533	75%	
Administrative Cost Rate %		10%	14%		13%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		8,157,301	4,357,931	500,208	4,858,138	60%	It is anticipated that program executions will be accelerated in the second year as agency has won various new grant awards and stated its executions
ENDING FUND BALANCE (ENDING RESERVES*)		11,522,712	13,158,785	719,594	13,878,380	120%	It is anticipated that program executions will be accelerated in the second year as agency has won various new grant awards and stated its executions

Color Coding

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

Schedule 1- Operating Budget Monitoring Report as of April 30, 2024

Attachment 4C

YTD Benchmark: 83.33%

	ORG / ACCT#	FY23-24 Revised Budget	YTD Actuals as of March 31, 2024	Accruals	YTD Combined Actual & Accrual	YTD Combined vs. FY23-24 Revised 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	2,501		2,501	31%	Saving as staff working outside of the office
Photocopy Lease & Usage	19510-5196	5,000	813		813	16%	Saving as staff working outside of the office
Direct Communication Expenses	19510-5132	3,800	2,086		2,086	55%	Place holder for oversuage of IT services versus planned budget
Computer Supplies	19510-5211	25,000	7,250		7,250	29%	Combined 5211, 5212 Laptop replacements
Software License /Maintenance Expenses	19510-5215	6,000	4,351		4,351	73%	Annual software subscription
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	12,570		12,570	84%	
Auto Allowance	19510-5712	11,000	8,549	417	8,966	82%	
Meetings & Conference Expense	19510-5721	8,000	5,104		5,104	64%	Staff attended National Help Me Grow Summit
Commissioners Meetings & Conference Exp	19510-5723	3,000	2,929		2,929	98%	Combine 5723 and 5927
Other Business Travel Expense	19510-5724	8,000	4,249		4,249	53%	Combine 5713, 5714, 5717, 5722, 5724
Dept. Employee Training Expense	19510-5731	8,000	469		469	6%	
Wellness grant	19510-5856	0	523		523		
Other Professional Services	19510-5858	28,500	8,313		8,313	29%	
Sub Total - Services & Supplies		130,300	59,708	417	60,125	46%	Underspend in various Operation budget lines
II. Other Charges							
Telephone Service Charges	19510-6712				0		ISD charges slit into 3 different codes 6713, 5215, 5132
Automation Services - ISD	19510-6713	45,000	24,826	2,000	26,826	60%	ISD charges slit into 3 different codes 6713, 5215, 5132
Annual Facilities Lease	19510-6716	99,000	81,821		81,821	83%	Inclusion of \$2.9K rent escalation for leasing office operating expenses
General Liability Insurance	19510-6725	13,500	11,047	1,104	12,151	90%	Liability Insurance increase
Official Bond Insurance	19510-6727	300	227		227	76%	
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	24,372	2,000	26,372	44%	
Card Key Services	19510-6751	1,000	776		776	78%	
A-87 Expense	19510-6821	95,585	71,689	7,965	79,654	83%	
Sub Total - Other Charges		316,335	215,638	13,069	228,707	72%	
Total Operating Budget		446,635	275,345	13,486	288,832	65%	
Program Shared Operating Budget		223,317	137,673	6,743	144,416	65%	Allocation rate 50%
Admin Shared Operating Budget		223,318	137,674	6,744	144,417	65%	Allocation rate 50%

Schedule 2 - SALARIES & BENEFITS Budget Monitoring Report as of April 30, 2024

Program Staff & Shared Admin Staff		900,878	701,874		701,874	78%	Underspend as staff on medical leave
Evaluation Staff		198,392	155,939		155,939	79%	
Admin Staff		604,617	474,117		474,117	78%	
Total Salaries and Benefits		\$ 1,703,887	\$ 1,331,930	\$ -	\$ 1,331,930	78%	Underspend as staff onmedical leave.

Color Coding

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

DATE: May 13, 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 2024-25 Draft Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2024-25 Adopted Budget

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2024-25 Draft Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2024-25 Adopted Budget.

1. SUMMARY OF FY 2024-25 DRAFT BUDGET

Please read this Budget memo in conjunction with FY 2024-25 Draft Budget presented in **Attachments 5A, 5B, and 5C** (Schedule 1 and Schedule 2).

F5SMC's FY 2023-25 Draft Budget with the summary of budget changes as follows:

	FY 2023-24 Revised Budget	FY 2024-25 Draft Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Beginning Fund Balance (Beginning Reserves*)	13,335,535	11,522,713	(1,812,822)	-14%
Total Revenues	6,344,478	6,219,059	(125,419)	-2%
Total Available Fund (Total Sources*)	19,680,013	17,741,771	(1,938,241)	-10%
Total Appropriations (Net Appropriations*)	8,157,300	8,199,822	42,522	1%
Ending Fund Balance (Ending Reserves*)	11,522,713	9,541,950	(1,980,763)	-17%
Total Requirements*(Net Appropriations*+Ending Reserves*)	19,680,013	17,741,771	(1,938,241)	-10%
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(1,812,822)	(1,980,763)	(167,941)	9%

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

FY 2024-25 Draft Budget changes result in a net Total Budget Deficit of \$1,980,763; this represents a higher Budget Deficit by \$167,941 than the Budget Deficit in the FY 2023-24 Revised Budget of \$1,812,822. Major contributions to the additional Budget Deficit amount are associated with lower Beginning Fund Balance, lower Tobacco Tax Revenue, and new Other Grant award executions. Therefore, we will draw and encumber a total of \$1,980,763 from the Ending Reserves* to fund the Community Investments.

The net change of Ending Fund Balance (Ending Reserves*) will be a decrease by (\$1,980,763) as a result of the budget adjustments in Total Revenues and Total Appropriations in the FY 2024-25 Draft Budget.

The Administrative Cost Rate is projected 10%, which is below 15% of the proposed approved Administrative Cost Policy for the FY 2024-25. F5SMC has implemented Administrative Cost rate of 15% since 2020.

1. FY 2024-25 DRAFT BUDGET ASSUMPTIONS

- Projected Interest earning rate is 2.0% on the Beginning Fund Balance of FY 2024-25 Draft Budget.
- Use Tobacco Tax Revenue projections with Flavor Ban released by F5CA on February 7, 2024 which reflect an additional reduction in F5SMC Tobacco Tax Revenue allocations in FY 2024-25 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)
- Execute Strategic Plan Implementation Plan (SPIP) FY 2023-25 implementation in the second year of 2-year funding cycle; we expect to continue contracting the allocated Program Appropriations in FY 2024-25 Draft Budget, equal to \$3.780 M x 2 years, already as part of the Long-Term Financial Plan (LTFP)
- Continue implementation of \$533K of SPIP FY 2020-23 Underspending Fund Carry Over in coordination with the 2-year time frame of SPIP FY 2023-25. Any underspending funds by year end 6.30.2025 will return to Fund Balance.
- We expect to execute \$1.932 M Other Grants in the second 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

2. BACKGROUND

- F5SMC's current Strategic Plan FY 2020-25 comprises two funding cycles: The first funding cycle FY 2020-23 and the second funding cycle FY 2023-25 with the approved community investment amount of \$3,780,000/each fiscal year, as per Commission approved Strategic Plan and Long-Term Financial Plan.

Strategic Plan Investment SPIP FY 2020-25	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
First Funding Cycle SPIP FY 2020-23	\$3,780,000	\$3,780,000	\$3,780,000		
Second Funding Cycle SPIP FY 2023-25				\$3,780,000	\$3,780,000

- As per F5SMC's Strategic Plan FY 2023-25 approved by the Commission, the Commission has approved higher Community Investments than its fiscal revenues by drawing down dollars from 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 of Tobacco Tax Revenue Projections from current 3% to 11% of Tobacco Tax Revenue Projections in 2023 and 2024, then levels off to 6% negative decline rate from 2025 onward.
- 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.
- We anticipate having FY 2024-25 Revised Budget in February 2025, after the FY 2023-24 Financial Audit completion and when under spending contracts and Audited Ending Fund Balance (as of 6.30.2024) become available.

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2024-25 Draft Budget and the Use of Ending Fund Balance (Ending Reserves*) in the amount of \$1,980,763 to Fund FY 2024-25 Adopted Budget.

FY 2024-25 DRAFT BUDGET NARRATIVES are presented in **Attachments 5A, 5B, and 5C** (Schedule 1 and Schedule 2).

A. BEGINNING FUND BALANCE (Beginning Reserves*)

- Ending Fund Balance (Ending Reserves*) of FY 2023-24 Revised Budget is carried over to become Beginning Fund Balance of FY 2024-25 Draft Budget.
- Beginning Fund Balance (Beginning Reserves*) produce a net decrease of **(\$1,812,822)** or 14% decrease due to lower Ending Fund Balance in FY 2023-24 Revised Budget as agency continues draw down Fund Balance (Reserves*) to fund higher Community Investment, as per Commission approved LTFP.
- However, Beginning Fund Balance is anticipated to be adjusted higher when under spending contracts and audited Ending Fund Balance (as of 6.30.2024) become available after the fiscal year financial audit completion in late October 2024.

B. TOTAL REVENUES

Total Revenues produce a net decrease of **(\$125,419)** or 2% decrease

- **(\$119,546)** Interest Revenue decrease or 34% decrease due to projected lower interest earning rate and lower Beginning Fund Balance.
- **(\$222,876)** Tobacco Tax Revenue decrease or 5% 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, as per Tobacco Tax Revenue projections released on 2/7/2024.
- \$217,003 Other Grant Revenues increases or 13% increase as agency has won various new Other Grant awards and Other Grant executions in the second year of 2-year grant terms (IMPACT Legacy grant, IMPACT Hub grant, Mental Health Service Act (MHSA) #3 grant, Baby Bonus Dividend grant, Help Me Grow San Mateo County calendar year 2024, Children and Youth Behavior Health Initiatives – Round 2).

C. TOTAL AVAILABLE FUND (Total Sources*)

Total Available Funds (Total Sources*) produce a net decrease of **(\$1,938,241)** or 10% decrease.

Major contributions to 10% net decrease in Total Available Fund are attributable to lower Interest Revenue and lower Tobacco Tax Revenue allocations offset with the increase of Other Grant Revenues.

D. PROGRAM APPROPRIATIONS

Total Program Appropriations produce a net increase of \$32,545 or less than 1% increase.

Major contributions to 1% net increase in Total Program Appropriations are associated with the Other Grant executions in its second year of 2-year grant terms.

D1. Strategic Plan Investment - SPIP FY 2023-25: No changes

SPIP FY 2023-25 is tentatively budgeted the same investment level of \$3,780,000 until FY2023-24 Actual Budget Performance becomes available in October 2024.

SPIP FY 2024-25 Draft Budget: \$3,780,000

- \$1,060,000 investment in Resilient Family
- \$1,060,000 investment in Healthy Children.
- \$1,060,000 investment in Quality Care and Education.
- \$113,000 investment in Evaluation
- \$380,000 investment in Policy, Advocacy, Communication, and System Changes PAC.
- \$107,000 investment in Emerging Projects.

D2. Strategic Plan Investment - SPIP FY 2020-23 Carry-Over

SPIP FY 2020-23 Carry Over produces a net decrease of **(\$366,681)** or 41% decrease as staff continuing planning and execution of SPIP FY 2020-23 Carry Over balances.

- **(\$90,119)** decrease in SPIP FY 2020-23 Carry Over - Healthy Children
 - to be served as leverage funding or shared funding contribution to acquire new Other Grants: Integrated System for Children with Special Needs (ISCSN) program from Sequoia Healthcare District; Trauma, Resiliency, Informed Systems Initiative (TRISI) program from Sequoia Healthcare District; TRISI program from Behavior Health Systems and Recovery Services of County of San Mateo (MHSA).
 - to cover emerging system support in addressing gaps and barriers and TRISI implementation Phase 3 which may include (coaching, cohorts, professional learning communities, Culture of Care Event etc.); emerging strategies from the early mental health landscape scan, other professional development supports for infant /early mental health workforce strategies, etc...
- **(\$180,000)** decrease in SPIP FY 2020-23 Carry Over in Policy Advocacy, Communications, and System Changes PAC.
 - to cover the upcoming new strategic planning consultation for FY 2025-30; Kit for New Parents (KNP) update; and the development of a strategy to elevate parent voices as part of Race, Equity, Diversity, and Inclusion initiatives that are implemented countywide, statewide, and national wide.
- **(\$96,562)** decrease in SPIP FY 2020-23 Carry Over in Emerging Projects
 - to cover emerging needs in the Resilient Families focus areas; ECE Career Workforce Career Navigator that benefits families and children, 0 to 5 years old population; countywide Communication Campaign for ECE; leverage funding and matching funds for acquiring new Regional F5CA IMPACT grant and F5CA Regional Home Visiting grant from F5CA.

E. Other Grants:

Other Grants produce a net increase of \$388,867 or 29% increase.

- \$10,000 increase in new the Peninsula Healthcare District – Help Me Grow SMC CY 2024.
- \$101,800 increase in Sequoia Healthcare District Mental Health Grant execution.
- \$200,000 increase in the Children and Youth Behavior Health Initiatives- Round 2 grant execution
- **(\$8,068)** decrease for the San Mateo County’s Children Success Planning Project – San Mateo County funding.

- **(\$8,068)** decrease for the San Mateo County’s Children Success Planning Project – San Mateo County Office of Education funding.
- \$93,203 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.

F. Program Operations: net increase of \$10,360 or 1% increase

The increases in Program Operations are associated with facilities lease rent escalation increase and County services cost increases.

G. **ADMINISTRATIVE APPROPRIATIONS:**

Administrative Operations: net increase of \$9,977 or 1% increase

The increases in Administrative Operations are associated with facilities lease rent escalation increase and County services cost increases.

H. **FY 2024-25 DRAFT OPERATING BUDGET** (Schedule 1)

FY 2024-25 Draft Operating Budget increases \$11,197 or 3% increase due to facilities lease rent escalation increase and County service cost increases.

I. **SALARIES AND BENEFITS** (Schedule 2)

FY 2024-25 Draft Salaries & Benefits Budget increases \$9,139 or 1% increase due to projected healthcare cost increases.

J. **TOTAL APPROPRIATIONS**

Total Appropriations (Net Appropriations*) produce a net increase of \$42,522 or 1% increase

Major contributions to 1% net increase in Total Appropriations are associated with the various new Other Grant executions.

K. **ENDING FUND BALANCE**

Ending Fund Balance (Ending Reserves*) produce a net decrease of **(\$1,980,763)** or 17% decrease.

Major contributions to 17% net decrease in Ending Fund Balance are associated with lower Tobacco Tax Revenue and higher Program Appropriations as Other Grant executions as agency has won various new grant awards.

L. **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 2024-25 DRAFT BUDGET SUMMARY

	FY23-24 Revised Budget	FY24-25 Draft Budget	FY24-25 Draft Budget (+/-) vs. FY23-24 Revised Budget (\$)	FY24-25 Draft Budget (+/-) vs. FY23-24 Revised Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	13,335,535	11,522,713	(1,812,822)	-14%
A. Interest Revenue	350,000	230,454	(119,546)	-34%
B. Tobacco Tax Revenue	4,279,017	4,056,141	(222,876)	-5%
Tobacco Tax Revenue Fiscal Year Allocations	4,279,017	4,056,141	(222,876)	-5%
C. Other Grant Revenues	1,715,461	1,932,464	217,003	13%
F5 San Benito - IMPACT LEGACY Grant; IMPACT HUB; Home Visiting Grant	509,161	509,161	0	0%
Non-Tobacco Tax Grants (PHD, SHD, MHSA, Baby Bonus Dividend)	1,206,300	1,423,303	217,003	18%
TOTAL REVENUES	6,344,478	6,219,059	(125,419)	-2%
TOTAL AVAILABLE FUND (Total Sources*)	19,680,013	17,741,771	(1,938,241)	-10%
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	533,319	(366,681)	-41%
Community Investments - Healthy Children	250,000	159,881	(90,119)	-36%
Evaluation	80,000	80,000	0	0%
Policy, Advocacy, & Communications (PAC) & Emerging Projects	570,000	293,438	(276,563)	-49%
E. Other Grants	1,326,778	1,715,645	388,867	29%
F5 San Benito - IMPACT LEGACY Grant; IMPACT HUB; Home Visiting Grant	398,192	398,192	0	0%
Non-Tobacco Tax Grants (PHD, SHD, MHSA, Baby Bonus Dividend)	928,586	1,317,453	388,867	42%
F. Program Operations	1,322,587	1,332,947	10,360	1%
Program Shared Operating Budget	223,317	228,916	5,599	3%
Program Staff S&B & Shared Admin Staff Time	900,878	901,634	756	0%
Evaluation Staff S&B	198,392	202,397	4,005	2%
Total Program Appropriations (D1+D2+E+F)	7,329,365	7,361,911	32,545	1%
ADMIN APPROPRIATIONS				
G. Admin Shared Operating Budget	223,317	228,916	5,599	3%
H. Admin Staff S&B	604,617	608,995	4,378	1%
Total Admin Appropriations (G+H)	827,934	837,911	9,977	1%
TOTAL APPROPRIATIONS (Net Appropriations*)	8,157,300	8,199,822	42,522	1%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	-1,812,822	1,980,763	167,941	-9%
ENDING FUND BALANCE	11,522,713	9,541,950	(1,980,763)	-17%
Total S&B	1,703,887	1,713,026	9,139	1%

FIRST 5 SAN MATEO COUNTY

FY 2024-25 DRAFT BUDGET DETAILS

	ORG/ACCT#	FY23-24 Revised Budget	FY24-25 Draft Budget	FY24-25 Draft Budget (+/-) vs. FY23-24 Revised Budget (\$)	FY24-25 Draft Budget (+/-) vs. FY23-24 Revised Budget (%)	Notes to FY2024-25 Draft Budget
BEGINNING FUND BALANCE (Beginning Reserves*)		13,335,535	11,522,713	(1,812,822)	-14%	
A. Interest Revenue	19510-1521	350,000	230,454	(119,546)	-34%	2.00% Interest earning rate
B. Tobacco Tax Revenue		4,279,017	4,056,141	(222,876)	-5%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	4,279,017	4,056,141	(222,876)	-5%	Tobacco Tax Revenue Projections 2.7.24 - Update 2.20.24
C. Other Grant Revenues		1,715,461	1,932,464	217,003	13%	Won Other Grants through competitive grant applications
F5 San Benito IMPACT LEGACY Grant FY23-25	19510-2643	360,672	360,672	0	0%	Tobacco Tax dollars
F5 San Benito Regional Home Visitng 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	0	0%	Tobacco Tax dollars
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19510-2643	150,000	150,000	0	0%	Non-Tobacco Tax dollars
Peninsula Healthcare District - Help Me Grow SMC CY2023	19510-2643	37,200		(37,200)	-100%	Non-Tobacco Tax dollars
Peninsula Healthcare District - Help Me Grow SMC CY2024	19510-2643	60,000		(60,000)	-100%	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	0	0%	
Children and Youth Behavior Health Initiatives - Round 2	19510-2643	250,000	500,000	250,000	100%	Two-year grant award
SMC Health, Family Health Services - Baby Bonus Dividend Program**	19510-2643	84,000	177,203	93,203	111%	WOC Communtiy Health Planner
F5SMC Wellness Grant	19510-2658					
Miscellaneous Revenue - SDI	19510-2645	29,000		(29,000)	-100%	State Disability Insurance reimbursement
TOTAL REVENUES		6,344,478	6,219,059	(125,419)	-2%	
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		19,680,013	17,741,771	(1,938,241)	-10%	

APPROPRIATIONS						
PROGRAM APPROPRIATIONS						
D1. Strategic Plan Investment - SPIP FY 23-25		3,780,000	3,780,000	0	0%	
Resilent 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	533,319	(366,681)	-41%	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	159,881	(90,119)	-36%	
Grant Management and Other Evaluation Projects	19540-6265	80,000	80,000	0	0%	
Policy Advocacy, Communications & Systems Change	19540-6814	250,000	70,000	(180,000)	-72%	
Emerging Projects	19540-6814	320,000	223,438	(96,563)	-30%	
E. Other Grants		1,326,778	1,715,645	388,867	29%	Grant awards through competitive grant applications
F5 San Benito IMPACT LEGACY Grant FY23-25	19540-6126	290,672	290,672	0	0%	
F5 San Benito Regional Home Visitng Grant FY23-25	19540-6126	54,000	54,000	0	0%	
F5 San Benito IMPACT HUB TA FY23-25	19540-6126	53520	53,520	0	0%	
County of San Mateo BHRS - Mental Health Services MHSA #3 FY23-25	19540-6131	106,250	106,250	0	0%	
Peninsula Healthcare District - Help Me Grow SMC CY2024	19540-6131	40,000	50,000	10,000	25%	
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	134,000	101,800	316%	
Children and Youth Behavior Health Initatives - Round 2	19540-6131	250,000	450,000	200,000	80%	
SMC CEO - Children Success Planning Project	19540-6131	8,068		(8,068)	-100%	
SMCOE- Children Success Planning Project	19540-6131	8,068		(8,068)	-100%	
SMC Health, Family Health Services Baby Bonus Dividend Program	Salaries & Benefits	84,000	177,203	93,203	111%	Community Health Planner - WOC position

F. Program Operations		1,322,587	1,332,947	10,360	1%	
Program Shared Operating Budget		223,317	228,916	5,599	3%	
Program Staff S&B & Shared Admin Staff Time		900,878	901,634	756	1%	Excluding WOC - Community Health Planner position for the Baby Bonus Dividend Program
Evaluation Staff S&B		198,392	202,397	4,005	2%	
Total Program Appropriations (D1+D2+D3+E+F)		7,329,365	7,361,911	32,545	1%	
ADMIN APPROPRIATIONS						
G. Admin Shared Operating Budget		223,317	228,916	5,599	3%	
H. Admin Staff S&B		604,617	608,995	4,378	1%	
Total Administrative Appropriations		827,934	837,911	9,977	1%	
Administrative Cost Rate %		10%	10%			
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		8,157,300	8,199,822	42,522	1%	
ENDING FUND BALANCE (ENDING RESERVES*)		11,522,713	9,541,950	(1,980,763)	-17%	

Color Coding

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

Schedule 1- FY 2024-25 DRAFT OPERATING BUDGET

	ORG / ACCT#	FY23-24 Revised Budget	FY24-25 Draft Budget	FY24-25 Draft Budget (+/-) vs. FY23-24 Revised Budget (\$)	FY24-25 Draft Budget (+/-) vs. FY23-24 Revised Budget (%)	Notes to FY2024-25 Draft 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%	
Computer Supplies	19510-5211	25,000	25,000	0	0%	
Software License /Maintenance Expenses	19510-5215	6,000	6,673	673	11%	
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	5,000	2,000	67%	
Other Business Travel Expense	19510-5724	8,000	8,000	0	0%	
Dept. Employee Training Expense	19510-5731	8,000	5,327	(2,673)	-33%	
Wellness grant	19510-5856	0	0	0		
Other Professional Services	19510-5858	28,500	28,500	0	0%	
Sub Total - Services & Supplies		130,300	130,300	0	0%	
II. Other Charges						
Telephone Service Charges	19510-6712					
Automation Services - ISD	19510-6713	45,000	41,271	(3,729)	-8%	
Annual Facilities Lease	19510-6716	99,000	109,000	10,000	10%	Rent escalation for services and maintenance
General Liability Insurance	19510-6725	13,500	19,090	5,590	41%	Insurance increases
Official Bond Insurance	19510-6727	300	319	19	6%	
Human Resources Services	19510-6733	1,000	323	(677)	-68%	
Countywide Security Services	19510-6738	950	692	(258)	-27%	
All Other Service Charges	19510-6739	60,000	60,210	210	0%	
Card Key Services	19510-6751	1,000	1,042	42	4%	
A-87 Expense	19510-6821	95,585	95,585	0	0%	
Sub Total - Other Charges		316,335	327,532	11,197	4%	
Total Operating Budget		446,635	457,832	11,197	3%	
Program Shared Operating Budget		223,317	228,916	5,599	3%	
Admin Shared Operating Budget		223,317	228,916	5,599	3%	

Schedule 2 - FY 2024-25 DRAFT SALARIES & BENEFITS BUDGET

Program Staff & Shared Admin Staff		900,878	901,634	756	1%	
Evaluation Staff		198,392	202,397	4,005	2%	
Admin Staff		604,617	608,995	4,378	1%	
F5SMC Salaries and Benefits		\$ 1,703,887	\$ 1,713,026	9,139	1%	
Baby Bonus Dividend Program - WOC		\$ 84,000	\$ 177,203	93,203	111%	Other Grant Appropriations

Color Coding