

FISCAL YEAR 2024
JULY 1, 2023 - JUNE 30, 2024

Annual Budget



OUR MISSION

Promote, support and enhance the health and early development of children prenatal through age five and their families and communities.



First 5 San Bernardino Commission Members



Chair
Elliot Weinstein, M.D.
Pediatrician



Vice Chair
Diana Alexander
Assistant Executive Officer
San Bernardino County
Administrative Office



Ted Alejandre
San Bernardino County
Superintendent of Schools



Gwendolyn Dowdy-Rodgers, Ed.D.
Community Development
Specialist, Pacific Clinics
San Bernardino County Board of
Education Trustee, Area D



Joe Baca, Jr.
Fifth District Supervisor
San Bernardino County
Board of Supervisors



Joshua Dugas
Director
San Bernardino County
Public Health Department



Gary Ovitt
Retired Teacher and Principal
Former Fourth District Supervisor
San Bernardino County
Board of Supervisors



MESSAGE FROM THE EXECUTIVE DIRECTOR



First 5 San Bernardino (F5SB) is proud to present our FY 2023-2024 Budget. The Commission's budget is certainly a reflection of our values.

Hand in hand with the development of this year's operating budget was the creation of a new strategic plan to guide the work of the F5SB Commission for the next five years, 2023-2028. Establishing the strategic plan sets the framework for our organization to identify priority areas and opportunities to advance our goals of improving the health and well-being of children ages 0 – 5 and their families.

The annual review of both our strategic plan and our local outcomes data measured against our stated goals and objectives and intended results helps inform development of the annual budget.

An important guiding principle for the F5SB Commission is that we be responsive in a changing environment. The Commission takes a conservative approach in budget development and mission funding. The recent voter approval of Prop 31 – flavor ban will affect and change our fiscal environment. The impact of this revenue “cliff” over the next 18 months cannot be understated by the First 5 Commissions. Prop. 31, coupled with plunging cigarette sales, will set a new floor of tobacco tax revenue. We anticipate that our revenue will decline about 14% in FY 2023-2024 but level off to a rate of 3 – 5% decline in subsequent budget years. The Commission keeps a close eye on market volatility, interest rates, contractor capacity and their percentage of contract expenditures amongst many other factors in annual budget development and adoption. This is all considered not only in the upcoming budget year but also in our long-range financial plan as presented.

The nearly \$26 million budget herein for FY 2023-2024 will help ensure our families are served through broad-based support aligned with the Commission's Strategic Priority Areas: child health, quality early learning and family supports. This budget allows F5SB to advance its systems role in serving family, community and providers. Funding is embedded to use multiple strategies such as capacity building and workforce support, promoting community knowledge, provision of resources and partnerships that work towards meeting the objectives of each of our priority areas.

I look forward to continuing to lead an organization that is focused on effective systems building and collaboration, funding development which includes blending, braiding and leveraging wherever possible, and incorporating parent and community voice into the development and implementation of solutions that result in equitable and measurable outcomes and maximize positive impact for children and families.

The F5SB Commission has an unwavering commitment to its mission to promote, support and enhance the health and early development of children prenatal through age 5 through a system that enables communities, organizations and families to ensure that all children in San Bernardino County are healthy, safe, nurtured, eager to learn and ready to succeed in school and in life.

Karen E. Scott

EXECUTIVE DIRECTOR, FIRST 5 SAN BERNARDINO



First 5 San Bernardino Budget

BUDGET CATEGORY/ DESCRIPTION	FY 21/22 ACTUALS	FY 22/23 APPROVED BUDGET	FY 22/23 ESTIMATED ACTUALS	FY 23/24 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$101,785,895	\$103,896,584	\$103,548,331	\$104,137,967
REVENUE				
ANNUAL DISBURSEMENT	\$19,789,132	\$18,089,654	\$17,694,203	\$16,039,849
INTEREST	(\$2,028,704)	\$400,000	\$400,000	\$400,000
IMPACT (QRIS) STATE	\$585,608	\$935,582	\$935,582	\$842,033
QUALITY COUNT CA (QRIS)	\$588,366	\$699,962	\$699,962	\$699,962
HOME VISITING (CA)	\$26,614	\$108,000	\$100,000	\$142,929
CA DEPT. OF EDUCATION (PDG-R)	\$336,914	\$151,992	\$119,543	
OTHER REVENUES (SMIF, ETC)	\$782,743	\$529,045	\$459,043	\$10,000
TOTAL REVENUE	\$20,080,673	\$20,914,235	\$20,408,333	\$18,134,773
EXPENSES				
PROGRAM STRATEGIC PRIORITY AREA (SPA)	\$12,127,998	\$16,917,513	\$12,640,596	\$17,100,000
SYSTEMS, NETWORK BUILDING & COMMUNITY COLLABORATION		\$500,000	\$41,646	\$500,000
SUBTOTAL FOR DIRECT SERVICES	\$12,127,998	\$17,417,513	\$12,682,242	\$17,600,000
PROGRAM SERVICES SUPPORT	\$604,749	\$1,348,669	\$1,343,245	\$1,614,861
COMMUNITY ENGAGEMENT SERVICES SUPPORT	\$448,793	\$1,091,469	\$952,229	\$1,357,511
OPERATIONS	\$2,512,700	\$2,904,189	\$2,358,494	\$2,751,690
QRIS (IMPT)	\$2,623,997	\$2,745,425	\$2,482,487	\$2,604,516
TOTAL EXPENSES	\$18,318,237	\$25,507,265	\$19,818,697	\$25,928,578
EXCESS OF REVENUES OVER (UNDER) EXPENSES	\$1,762,436	\$(4,593,030)	\$589,636	\$(7,793,805)
ENDING FUND BALANCE	\$103,548,331	\$99,303,554	\$104,137,967	\$96,344,162



Revenues

REVENUE BUDGET	\$18,134,773
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ANNUAL DISBURSEMENT	\$16,039,849
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The California Department of Tax and Fee Administration collects the tobacco tax revenue and 20% of these monies collected are allocated to the State Commission Surplus Money Investment Fund. With the remaining 80%, First 5 San Bernardino receives a portion of these monies equal to the percentage of the number of live births recorded within the County, in proportion to the entire number of live births recorded in the state of California.

INTEREST AND INVESTMENT INCOME	\$400,000
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This income is based on the assumption of 1/2% annual yield of the projected fund balance on deposit with the San Bernardino County Treasurer.

QRIS IMPACT (FIRST 5 STATE)	\$842,033
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This income is a grant from First 5 California for a Quality Rating Improvement System.

QRIS INFANT TODDLER (STATE EDUCATION)	\$699,962
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This income is a grant from the California Department of Education for a Quality Rating Improvement System for infant toddlers.

HOME VISITING (FIRST 5 STATE)	\$142,929
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First 5 funding promote increased coordination and collaboration in the Home Visiting System.

OTHER REVENUES	\$10,000
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Includes the interest earned on Proposition 10 funds at the state level before the funds are distributed to all 58 counties. The interest is accumulated in the State Commission Surplus Money Investment Fund. This also includes reimbursement from a joint agreement for Help Me Grow Inland Empire.



Program Services Support & Evaluation

PROGRAM SERVICES SUPPORT & EVALUATION	\$1,614,861
SALARIES & BENEFITS EVALUATION	\$539,993
Payroll for five employees who are assigned to Evaluation. Benefits are calculated at 40%-60% of salaries.	
ONGOING EVALUATION SERVICES	\$823,854
Consulting and other professional services required to support First 5 partner agencies. Services may include assessment and evaluation training and/or services, expert consultation, software customization and web hosting.	
OTHER PROFESSIONAL SERVICES	\$25,000
Costs for trainers/speakers needed to support First 5 partner agencies and their programs. For example, this may include travel and speakers' fees for training on best or promising practices programs or utilization of standardized assessment instruments such as ASQSE, ASQ3, etc.	
DATA PROCESSING	\$33,540
Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology department, financial and project tracking, maintenance of computer software and system development charges.	
ALLOCATED OFFICE EXPENSES	\$135,409
Department costs that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.	
PROGRAM SERVICES MISC. SUPPORT	\$10,000
Cost associated with partner agencies orientation meetings, proposal conferences, program meetings, training, workshops and advisory committee & sub-committee meetings.	
COMPUTER SOFTWARE	\$8,932
ITD charges for installation, updates & maintenance of computer software. Purchase of computer software for staff.	
CONFERENCES/TRAINING/SEMINAR FEES AND OTHER TRAVEL	\$32,133
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews and staff development.	
AIR TRAVEL	\$4,000
Air fare costs for staff who travel out of town for First 5 business purposes.	
STAFF MILEAGE	\$2,000
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.	



Community Engagement

COMMUNITY ENGAGEMENT		\$1,357,511
SALARIES & BENEFITS		\$198,211
Payroll for two employees who are assigned to Community Engagement and Communications. Benefits are calculated at 40%-60% of salaries.		
MEDIA SERVICES AND ACTIVITIES		\$894,500
Strategic communications and counsel (includes research, admin and planning, brand marketing, campaigns & stakeholder communications, social media management, event planning, brand advertising, research, paid media/advertising, creative development, transadaption, videography and photography, animation/video, tech fees, small print jobs, additional creative or videography needs, standard agency markup for media buying/mileage/travel).		
COMMUNITY OUTREACH AND EDUCATIONAL MATERIALS		\$95,000
First 5 marketing items to support community education, community engagement activities, child health and safety support program strategies. It also includes printed marketing and educational materials like brochures, calendars, bookmarks, books, fact sheets and media kits, event signage, logo tablecloths, EZ-Up, banners and conference displays.		
COMMUNITY OUTREACH ACTIVITIES / EVENTS		\$40,499
Community outreach activities, health and safety fairs and a variety of sponsored events including use of the First 5 van. Also includes costs associated with hosting meetings, workshops, conferences and trainings which include refreshments, supplies, equipment rental and location room rental.		
COMPUTER SOFTWARE		\$7,344
ITD charges for installation, updates and maintenance of computer software. Purchase of computer software for staff.		
ALLOCATED OFFICE EXPENSES		\$76,830
Department costs that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.		
DATA PROCESSING		\$15,702
Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology Department, financial and project tracking, maintenance of computer soft wares and system development charges.		
VEHICLE SERVICES		\$13,000
Maintenance and gas for First 5 van.		
SUBSCRIPTIONS		\$2,500
This includes subscriptions to the local newspapers, magazines and publications for the office.		
MILEAGE REIMBURSEMENT (INCLUDES AMERICORP)		\$6,000
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.		
CONFERENCES/TRAINING/SEMINAR FEES/OTHER TRAVEL		\$7,175
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews, and staff development which are held out of town.		
AIR TRAVEL		\$750
Air fare costs for staff who travel out of town for First 5 business purposes.		



Systems, Network Building & Community Collaboration

SYSTEMS, NETWORK BUILDING & COMMUNITY COLLABORATIONS	\$500,000
SPECIAL DEPARTMENT EXPENSE	\$50,000
Costs associated in hosting various events, meetings, training and workshops.	
OTHER PROFESSIONAL SERVICES	\$330,000
Funding/co-sponsoring requests for community, network and collaborative initiatives, events and activities.	
RENTS & LEASES: EQUIPMENT	\$20,000
Equipment rental for events outside First 5 office.	
ADVERTISING	\$50,000
Costs associated in hosting various events, meetings, training and workshops.	
RENTS & LEASES BUILDING	\$50,000

Strategic Priority Area Investments

STRATEGIC PRIORITY AREA INVESTMENTS (SPA)		\$17,100,000
CHILD HEALTH	COLLABORATION	
QUALITY EARLY LEARNING	COMMUNITY CAPACITY BUILDING	
FAMILY SUPPORT	WORKFORCE	



Quality Rating & Improvement Support

QUALITY RATING & IMPROVEMENT SUPPORT (QRIS)	\$2,604,516
SALARIES & BENEFITS	\$156,705
Payroll for one employee who is assigned to Quality Rating and Improvement Support. Benefits are calculated at 40%-60% of salaries.	
ALLOCATED OFFICE EXPENSES	\$32,395
Department costs that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.	
DATA PROCESSING	\$7,658
Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology Department, financial and project tracking, maintenance of computer software and system development charges.	
MEETINGS/TRAININGS/EVENTS	\$1,458
Costs associated in hosting various events, meetings, training and workshops.	
CONFERENCES/TRAINING/SEMINAR FEES AND OTHER TRAVEL	\$3,300
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews and staff development which are held out of town.	
STAFF MILEAGE	\$500
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.	
AIR TRAVEL	\$2,500
Air fare costs for staff who travel out of town for First 5 business purposes.	
CONTRACT SERVICES	\$2,400,000
Services that are awarded for various services to implement QRIS.	



Operations Budget

OPERATIONS BUDGET		\$2,751,690
SALARIES/BENEFITS		
PAYROLL		\$2,086,569
Payroll is based on 18 employees. Benefits are calculated at 40%-60% of salaries depending on position/classification.		
SERVICES/SUPPLIES		
COMNET CHARGES		\$8,580
Monthly charge for telephone and voicemail.		
MEMBERSHIPS		\$45,230
Annual membership fee to First 5 CA Association and other professional membership fees.		
COMPUTER SOFTWARE		\$12,094
Annual Microsoft software agreement and any other necessary software.		
INVENTORABLE EQUIPMENT		\$10,000
Cost includes office furniture and fixtures, telephone, computer equipment and other electronic equipment for First 5 staff. It also includes ITD charges for installation, updates and maintenance of computer software.		
NON-INVENTORABLE EQUIPMENT		\$1,367
Cost of tools and equipment.		
SPECIAL DEPT EXPENSE		\$5,000
Costs associated in hosting various events, meetings, training, and workshops.		
UTILITIES (TELEPHONE, NETWORK FOR SURFACE PROS, ELEC)		\$12,102
Office telephone charges, network for iPads for management and First 5 staff who travel outside the office, electric bill for the server room.		
INSURANCE		\$11,274
Costs for Surety Bonds, Liability, Property and Crime insurance for First 5. It also covers deductibles for insurance claims as needed.		
GENERAL OFFICE EXPENSE		\$6,833
Costs of office supplies like copy papers, toners, folders, etc. and other general expenses. It also includes mailing charges outside the county services like FEDEX, UPS, etc.		
PRESORT & PACKAGING		\$2,733
Mailing, packaging and surplus handling charges within the county services. (ISF only)		
COURIER & PRINTING (COUNTY PRINT SERVICES)		\$3,000
Printing services through the County like business cards, flyers, letterheads, board resolution, reports and other miscellaneous items. (ISF only)		



Operations Budget cont.

TEMPORARY HELP	\$5,000
Temporary staffing is anticipated for this fiscal year to help First 5 in various tasks in the office.	
SUBSCRIPTIONS	\$2,000
This includes subscriptions to the local newspapers, magazines and publications for the office.	
PROFESSIONAL & COUNTY COUNSEL	\$67,595
Costs for services provided by Human Resources, County Counsel legal services and other professional services provided to First 5.	
AUDITING	\$23,007
Service fee for the annual audit conducted by an independent auditing firm.	
DATA PROCESSING	\$121,690
Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology Department, financial and project tracking, maintenance of computer software and system development charges.	
COUNTY SERVICES	\$28,357
COWCAP and various services provided to First 5 by all county agencies and departments.	
GENERAL MAINTENANCE - EQUIPMENT	\$1,500
Costs for the maintenance of copiers, telephone system and other equipment.	
RENTS & LEASES - EQUIPMENT	\$8,200
Lease of copier equipment and equipment rental for events outside First 5 office.	
RENTS & LEASES - BUILDING	\$242,216
Office lease for First 5 located at 735 E. Carnegie Drive, San Bernardino. It also includes facility rental for First 5 events, meetings and workshops outside the First 5 office.	
CONFERENCES/TRAINING/SEMINAR FEES AND OTHER TRAVEL	\$37,843
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews and staff development which are held out of town.	
MILEAGE REIMB (EMPLOYEE)	\$4,000
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.	
AIR TRAVEL	\$5,000
Air fare costs for staff who travel out of town for First 5 business purposes.	
MOTOR POOL	\$500
Costs incurred associated with the van assigned to First 5 and car rental provided by Motor Pool. (ISF only)	



Long Term Financial Plan

5-YEAR PROJECTIONS GENERAL FUND	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
BEGINNING FUND BALANCE	\$82,137,967	\$74,344,162	\$64,992,214	\$54,146,392	\$42,554,298
REVENUE					
ANNUAL DISBURSEMENT	\$16,039,849	\$15,525,112	\$15,175,734	\$14,815,355	\$14,667,201
IMPACT GRANT (STATE)	\$842,033	\$842,033			
QUALITY COUNTS (STATE)	\$699,962				
HOME VISITING (STATE)	\$142,929	\$142,929			
OTHER REVENUES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SUBTOTAL REVENUE	\$17,734,773	\$16,520,074	\$15,185,734	\$14,825,355	\$14,677,201
INTEREST EARNINGS	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
TOTAL REVENUE	\$18,134,773	\$16,920,074	\$15,585,734	\$15,225,355	\$15,077,201
EXPENSES					
PROGRAM STRATEGIC PRIORITY AREA (SPA) *	\$17,100,000	\$17,100,000	\$19,500,000	\$19,500,000	\$19,500,000
SYSTEMS, NETWORK BUILDING & COMMUNITY COLLABORATIONS	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
SUBTOTAL FOR DIRECT SERVICES	\$17,600,000	\$17,600,000	\$20,000,000	\$20,000,000	\$20,000,000
PROGRAM SERVICES SUPPORT	\$1,614,861	\$1,711,753	\$1,814,458	\$1,923,325	\$2,038,725
COMMUNITY ENGAGEMENT SUPPORT	\$1,357,511	\$1,438,962	\$1,525,299	\$1,616,817	\$1,713,826
OPERATIONS	\$2,751,690	\$2,916,791	\$3,091,799	\$3,277,307	\$3,473,945
QRIS	\$2,604,516	\$2,604,516			
SUBTOTAL SUPPORTIVE EXPENSES	\$8,328,578	\$8,672,022	\$6,431,556	\$6,817,449	\$7,226,496
TOTAL EXPENSES	\$25,928,578	\$26,272,022	\$26,431,556	\$26,817,449	\$27,226,496
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(\$7,793,805)	(\$9,351,948)	(\$10,845,822)	(\$11,592,094)	(\$12,149,295)
ENDING FUND BALANCE**	\$74,344,162	\$64,992,214	\$54,146,392	\$42,554,298	\$30,405,003

Notes:

** Fund balance does not include the held one year funding of \$22M which was taken out of total in FY 2016-2017.

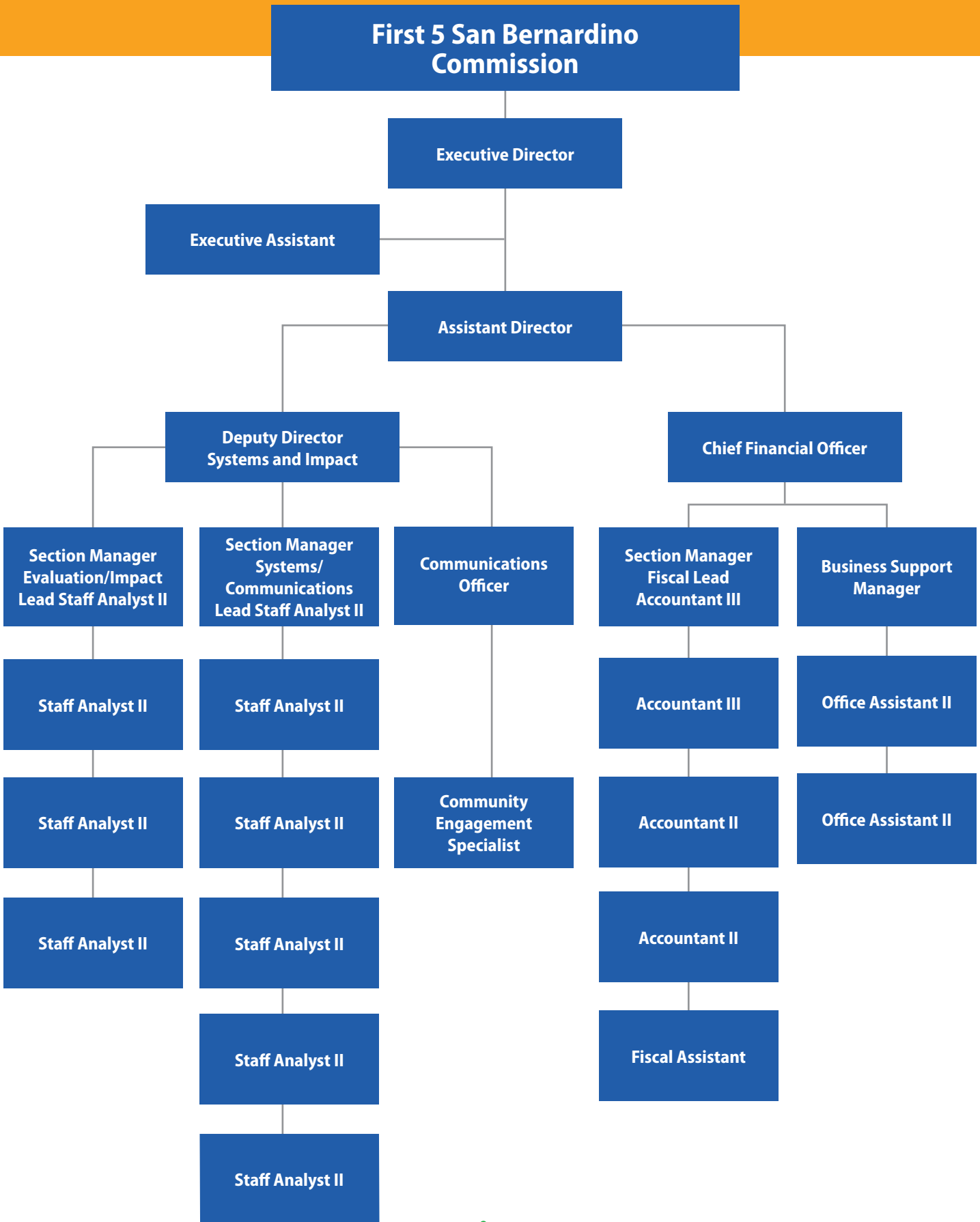
*FY 2023-2024 the Program Strategic Priority Area is budgeted for \$20M.

\$ 17,100,000	Contracted Services
500,000	Community Collaborations
<u>2,400,000</u>	QRIS
\$20,000,000	Total

Included in the five-year projection for expenses is an estimated annual increase of 6% for Operations and Support. The 5 year plan is reviewed and revised annually.



Organizational Chart



First 5 San Bernardino's Initiatives

F5SB organizes its investments around three Strategic Priority Areas (SPAs): child health, quality early learning and family support. Through partnerships with local service agencies, quality programs and direct services are available to young children and their families through system level efforts and supportive strategies.

The following organizations are currently receiving investments:

Early Learning

- American Academy of Pediatrics-District IX-Chapter 2
- Cal State University San Bernardino – The Institute for Child Development and Family Relations
- Child Care Resource Center
- Footsteps 2 Brilliance
- San Bernardino County Library
- San Bernardino County Preschool Services (*includes Federal Head Start, Early Head Start & Early Head Start – Child Care Partnership, and state preschool programs throughout San Bernardino County*)
- San Bernardino County Superintendent of Schools

Family Support

- A Place for Grace
- Bear Valley Community Healthcare District-The Mom and Dad Project
- Chino Valley Unified School District
- El Sol Neighborhood Education Center
- Moses House Ministries
- Reach Out
- Walden Family Services

Health

- Arrowhead Regional Medical Center
- Inland Empire Breastfeeding Coalition
- Loma Linda University Children's Hospital
- San Bernardino County Department of Behavioral Health
- The NAEBOR Clinic

Systems

- Children's Fund
- El Sol Neighborhood Educational Centers
- Maternal Health Network of San Bernardino County
- San Bernardino County Children's Network

First 5 San Bernardino

For more programs, resources and information for children ages 0-5 and their families, visit our website and follow us on social media.

First5SanBernardino.org

Ph. 909.386.7706

735 E. Carnegie Drive, Suite 150, San Bernardino, CA 92408



OUR NORTH STAR

First 5 San Bernardino's North Star is a system that enables communities, organizations and families to ensure that all children in San Bernardino County are healthy, safe, nurtured, eager to learn and ready to succeed.

First 5 San Bernardino envisions a system where stakeholders and services are integrated, coordinated and sustainable, and one that families experience as accessible, inclusive and equitable.



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