

Budget Book $\frac{2018}{2019}$



FIRST5
SAN BERNARDINO



The Children and Families Commission for San Bernardino County (First 5 San Bernardino) was created in December, 1998 in order to realize the benefits of Proposition 10 (California Children and Families Act) for the County's youngest residents and their families. The act created a program for the purpose of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age, under the guidance of the Children and Families Commission for San Bernardino, and in collaboration with the community and agencies providing services to children.

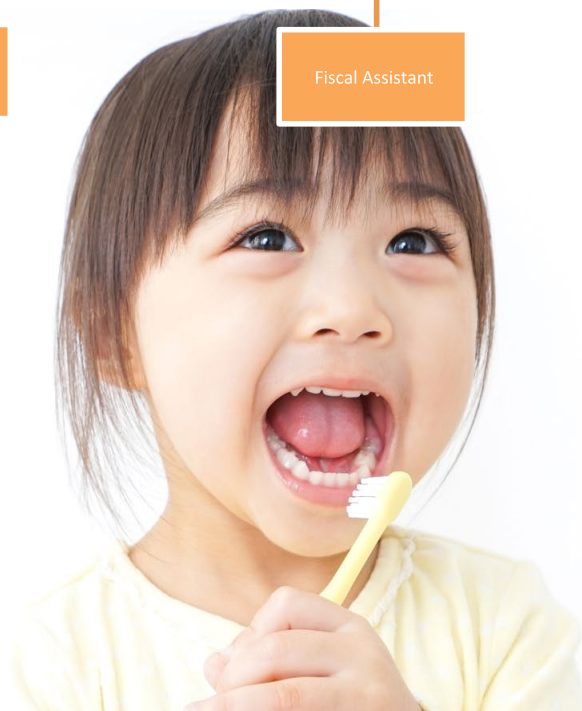
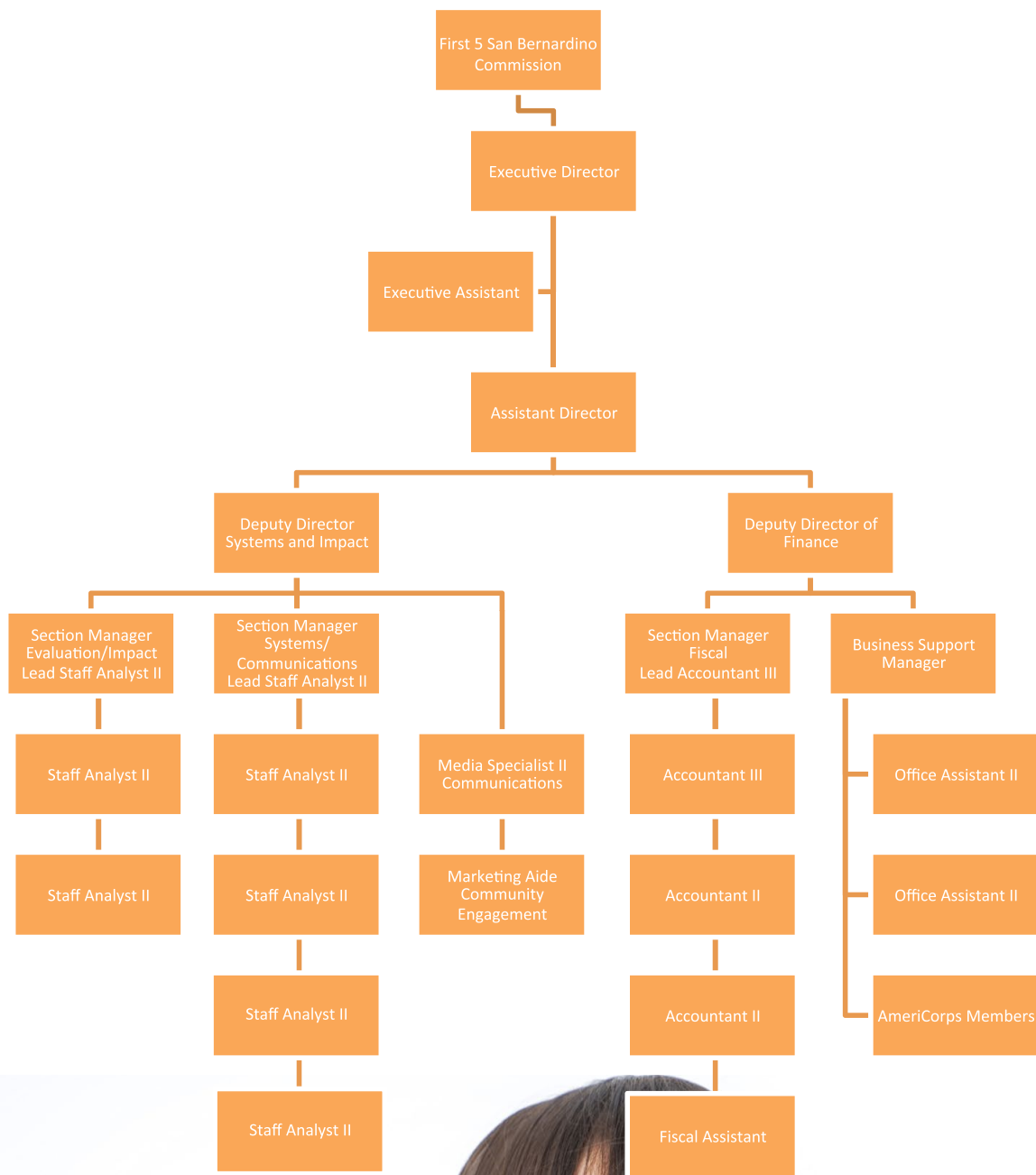
Our Vision

All children in San Bernardino County are healthy, safe, nurtured, eager to learn and ready to succeed.

Our Mission

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

ORGANIZATION CHART



FIRST 5 SAN BERNARDINO BUDGET

BUDGET CATEGORY/ DESCRIPTION	FY 2016-2017 ACTUALS	FY 2017-2018 APPROVED BUDGET	FY 2017-2018 ESTIMATED ACTUAL	FY 2018-2019 PROPOSED BUDGET
I. Beginning Fund Balance	\$78,853,208	\$80,791,163	\$83,154,377	\$83,054,747
II. Revenue				
Annual Disbursement	\$20,101,060	\$17,502,475	\$17,076,607	\$19,032,551
Interest	\$402,589	\$335,192	\$718,881	\$415,274
IMPACT (QRIS) State	\$1,032,179	\$1,294,420	\$1,024,960	\$1,415,458
Infant Toddler (QRIS) State		-	-	-
Dental Transformation Initiative*		\$1,309,000	\$6,000	\$329,504
Other revenues (SMIF, etc)	\$43,739	\$75,150	\$75,150	\$75,150
Total Revenue	\$21,579,567	\$20,516,237	\$18,901,598	\$21,267,937
III. Expenses				
Strategic Priority Areas (SPAS)	\$12,191,344	\$20,595,822	\$13,379,355	\$18,617,276
Dental Transformation Initiative		\$977,460		\$-
<i>Subtotal for Direct Services</i>	\$12,191,344	\$21,573,282	\$13,379,355	\$18,617,276
Program Services Support	\$1,014,737	\$1,218,301	\$992,485	\$1,357,294
Community Engagement Services Support	\$428,510	\$513,423	\$390,186	\$524,663
Operations	\$1,920,280	\$2,329,690	\$2,091,513	\$2,476,400
QRIS (IMPT)	\$1,723,527	\$2,520,027	\$1,912,204	\$2,728,605
*Reimburse unused funds			\$235,485	
Total Expenses	\$17,278,398	\$28,154,723	\$19,001,228	\$25,704,238
Excess of Revenues over (under) Expenses	\$4,301,169	\$(7,638,486)	\$(99,630)	\$(4,436,301)
IV. Ending Fund Balance	\$83,154,377	\$73,152,677	\$83,054,747	\$78,618,446

* Owe \$235,484.88 to State Department of Education for Infant Toddler grant

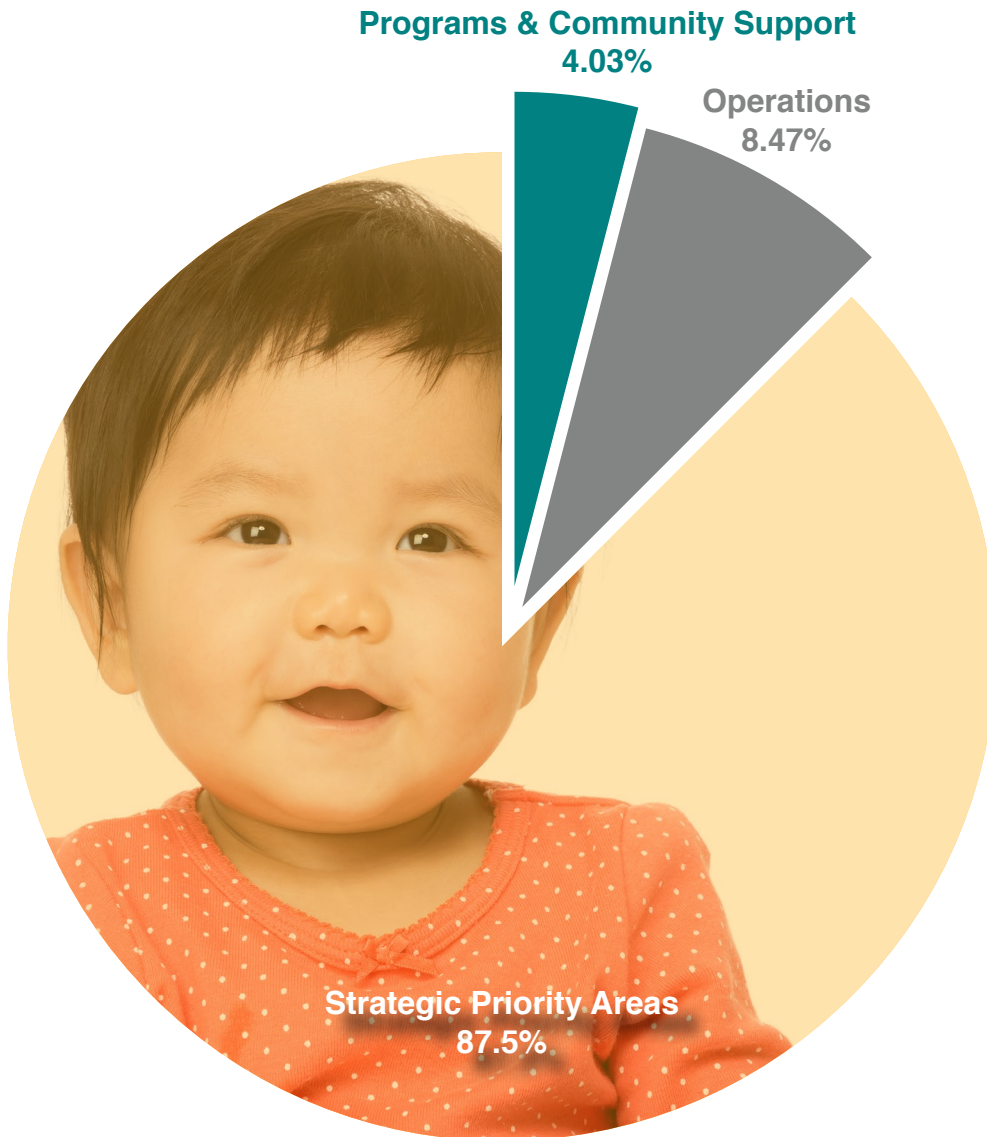
REVENUES

REVENUE BUDGET \$ 21,267,937

Proposition 10 Apportionments	\$19,032,551
The Board of Equalization collects the tobacco tax revenue and 20% of these monies collected are allocated to the State Commission. The remaining amount of money is distributed to the 58 counties including First 5 San Bernardino according to the number of live births.	
Interest and Investment Income	\$415,274
This income is based on the assumption of 1/2% annual yield of the projected fund balance on deposit with San Bernardino County Treasurer.	
QRIS IMPACT (First 5 State)	\$1,415,458
The purpose of First 5 IMPACT is to support a network of local quality improvement systems to better coordinate, assess, and improve the quality of early learning settings	
QRIS INFANT TODDLER (State Education)	-
Dental Transformation Initiative	\$329,504
Other Revenue	\$75,150
It includes the interest earned on Proposition 10 funds at the state level before the funds are distributed to all 58 counties. The interests are accumulated in the State Commission Surplus Money Investment Fund (SMIF).	



First 5 San Bernardino invests in programs based on Strategic Priority Areas (SPAS) identified in the Strategic Plan.



First 5 San Bernardino	FY 2018-2019 Budget
Program Services Support	\$1,357,294
Community Engagement	\$524,663
Operations	\$2,476,400
Strategic Priority Areas (SPAS)	\$18,617,276
QRIS - Impact	\$2,728,605

SPA 1: Children and Families

Health

Funds for direct service contracts awarded to agencies providing services under the following strategies:

- Early Screening and Intervention
- Health Care Access
- Oral Health

Early Learning

Funds for direct service contracts awarded to agencies providing services under the following strategies:

- Early Education Programs
- Access to Quality Child Care

Family

Funds for direct service contracts awarded to agencies providing services under the following strategies:

- Resource Center and Case Management
- Parenting Education

SPA 2: Systems and Networks

Leadership as a Convener and Partner

Work with the community and stakeholders from multiple sectors in support of the countywide goal of supporting all children from cradle-to-career.

- Systems and services effectively support and engage children, families and communities
- Families, providers and stakeholders collaborate effectively to improve the well-being of the child

Capacity Building

Communities have the capacity to address diverse needs of children

- Community organizations and groups are equipped to effectively serve children and families
- Workforce is developed to effectively serve children and families

PROGRAM SERVICES SUPPORT & EVALUATION**\$1,357,294**

Salaries & Benefits	\$442,268
Payroll for 4 employees who are assigned for Evaluation. Benefits are calculated at 40%-60% of salaries	
Ongoing Evaluation Services	\$588,850
Services may include assessment and evaluation training and/or services; expert consultation; software customization; and web hosting such as FDM, Persimmony & Harder.	
Other Professional Services	\$12,800
Costs for trainers/speakers needed to support First 5 partner agencies and their programs. This may include travel and speakers' fees for training on best or promising practices programs or utilization of standardized assessment instruments.	
Data Processing	\$46,761
Data processing, computer, direct labor and IT services provided by Information Services Department, financial and project tracking, maintenance of computer soft wares and system development charges	
Allocated Office Expenses	\$116,016
Department cost that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.	
Computer Software	\$ 10,699
Annual Microsoft software agreement and any other necessary software	
Reach Out & Read (Books)	\$150,000
Allocated from the Program Strategic Priority Area to pay books for the Reach Out & Read Program.	
Meetings/Trainings/Events	\$7,000
Conference and meeting equipment, room rental, special event location rental, audio/visual equipment, transportation, and event equipment and/or furniture. Refreshments (including drinks, food/snacks) provided for partner agency related events, meetings, orientation and trainings. Materials such as binders, dividers, paper, pens, labels, folders, etc. necessary for partner agency related events, orientation meetings, and trainings. Equipment such as laptops, projectors, and other equipment necessary for partner agency related events, meetings, and trainings.	
Conferences/Trainings/Seminar Fees and Other Travel	\$9,700
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, metro link, 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 Reimbursement	\$1,200
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.	
Air Travel	\$ 2,000
Air fare costs for staff that travels out of town for First 5 business purposes.	

COMMUNITY ENGAGEMENT

\$524,663

Salaries and Benefits	\$169,923
Payroll for 2 employees who are assigned for Media and Community Engagement. Benefits are calculated at 40%-60% of salaries	
Computer Software	\$3,588
Annual Microsoft software agreement and any other necessary software	
Community Outreach and Educational Materials	\$90,000
First 5 marketing items to support community education, community engagement activities, child health and safety support program strategies. It also include 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.	
Media Services and Activities	\$115,000
Communications technology, creation of public service announcements, graphic design, facilitation/ training services, video taping services, photography, website management, paid media spots, printing costs, print advertising, translation services, and other professional services	
Community Outreach Activities / Events	\$36,488
Community outreach activities include Child-Safety/Water Safety Campaign, Rethink Your Drink, Literacy campaign, Oral Health Campaign, Health and Safety Fairs and a variety of sponsored events. Utilizing the current First 5 van in most community outreach activities. It also includes costs associated with hosting meetings, workshops, conferences and trainings which include refreshments, supplies, equipment rental and location room rental	
Data Processing	\$6,952
Data processing, computer, direct labor and IT services provided by Information Services Department, financial and project tracking, maintenance of computer soft wares and system development charges	
Allocated Office Expenses	\$94,062
Department cost that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.	
Subscriptions	\$2,500
This includes subscriptions to the local newspapers, magazines and publications for the office.	
Mileage Reimbursement	\$300
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 and other travel	\$5,350
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, metro link, 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	\$500
Air fare costs for staff that travels out of town for First 5 business purposes.	

QUALITY RATING & IMPROVEMENT SUPPORT (QRIS)

\$2,728,605

Salaries & Benefits	\$95,093
Payroll for 1 employee and partial supervisor who are assigned for QRIS. Benefits are calculated at 40%-60% of salaries	
Evaluation	\$1,201
Consulting and other professional services required to support QRIS. Services may include assessment and training and/or services; and expert consultation.	
Contract Services	\$2,591,279
Services that are awarded for various services to implement QRIS	
Data Processing	\$3,351
Data processing, computer, direct labor and IT services provided by Information Services Department, financial and project tracking, maintenance of computer soft wares and system development charges	
Allocated Office Expenses	\$29,681
Includes cost for conferences, training and seminar fees, data processing, other travel and air travel	
Meetings/Trainings/Events	\$1,000
Books, refreshments and other supplies in conducting QRIS meetings and workshops	
Conferences/Trainings/Seminar Fees and Other Travel	\$4,000
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, metro link, 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 Reimbursement	\$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 that travels out of town for First 5 business purposes.	



OPERATIONS BUDGET

\$2,476,400

Salaries & Benefits	\$1,760,140
Payroll is based on 19 employees. Benefits are calculated at 40%-60% of salaries depending on position/classification	
Memberships	\$46,471
Annual membership fee to First 5 CA Association and other professional membership fees	
Comnet Charges (Dial Tone)	\$9,563
Monthly charge for telephone dial tone	
Comnet Special Services (Voicemail)	\$1,290
Monthly charge for voicemail	
Electronic Equipment Maintenance	\$436
Service fee for maintenance of electronic equipment	
Inventoriable Equipment	\$8,000
Cost includes office furniture and fixtures, telephone, computer equipment and other electronic equipment for First 5 staff. It also includes ISD charges for installation, updates and maintenance of computer software.	
Non-Inventoriable Equipment	\$1,090
Costs of tools and equipment	
Special Department Expense	\$4,000
Costs associated in hosting various events, meetings, trainings, workshops	
Tuition Reimbursement	\$3,000
Tuition reimbursements for staff	
Utilities	\$13,694
Office telephone charges, network for iPads for management and electric bill for the server room	
Computer Software	\$9,291
Annual Microsoft software agreement and any other necessary software	
Insurance	\$6,300
Costs for Surety Bonds, Liability, Property and Crime insurance for First 5. It also covers deductibles for insurance claims as needed	
General Office Expense	\$14,532
Costs of office supplies such as copy papers, toners, folders, etc. and other general expenses. It also includes mailing charges outside the county services like FEDEX, UPS etc.	
Presort & Packaging	\$2,906
Mailing and packaging and Surplus Handling charges within the county services. (ISF only)	
Courier and Printing	\$2,200
Printing services through the County like business cards, flyers, letterheads, board resolution, reports and other miscellaneous items. (ISF only)	

OPERATIONS BUDGET

\$2,476,400

Temporary Help	\$5,000
Temporary staffing is anticipated for this fiscal year to help First 5 in various tasks in the office	
Subscriptions	\$1,500
This includes subscriptions to the local newspapers, magazines and publications for the office	
Professional & County Counsel	\$142,327
Costs for services provided by Human Resources, County Counsel legal services and other professional services provided to First 5	
Auditing	\$19,163
Service fee for the annual audit conducted by an independent auditing firm	
Data Processing	\$80,752
Data processing, computer, direct labor and IT services provided by Information Services Department, financial and project tracking, maintenance of computer soft wares and system development charges	
County Services	\$37,786
COWCAP and various services provided to First 5 by all county agencies and departments	
General Maintenance	\$1,500
Costs for the maintenance of copiers, telephone system and other equipment	
Rents and Leases – Equipment	\$12,352
Lease of copier equipment and equipment rental for events outside First 5 office	
Rents and Leases – Building	\$229,597
Office lease for First 5 administrative office located at 735 E. Carnegie Drive, Suite 150, San Bernardino. It also includes facility rental for First 5 events, meetings and workshops outside First 5 office.	
Mileage Reimbursement	\$7,000
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicle to conduct First 5 business.	
Motor Pool Charges	\$1,000
Costs incurred associated to the assigned van to First 5 and car rental provided by Motor Pool (ISF only)	
Conference/Training/Seminar and Other Travel	\$30,510
Costs of staff attendance at conferences, trainings and seminars. It also includes meals, lodging, car rentals, parking, Metrolink, 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	\$10,000
Air fare costs for staff that travels out of town for First 5 business purposes.	

LONG TERM FINANCIAL PLAN

5-Year Projections General Fund	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
I. Beginning Fund Balance	\$61,054,747	\$56,618,446	\$51,578,984	\$45,773,212	\$41,268,869
II. Revenue					
Annual Disbursement	\$19,032,551	\$18,651,900	\$18,278,862	\$17,913,285	\$17,555,019
IMPACT Grant (State)	\$1,415,458	\$1,239,927			
Dental Transformation Initiative	\$329,504	\$329,504	\$164,752		
Other Revenues	\$75,150	\$75,150	\$6,500	\$6,000	\$6,000
<i>Subtotal Revenue</i>	\$20,852,663	\$20,296,481	\$18,450,114	\$17,919,285	\$17,561,019
Interest Earnings	\$415,274	\$393,092	\$367,895	\$338,866	\$206,344
Total Revenue	\$21,267,937	\$20,689,573	\$18,818,009	\$18,258,151	\$17,767,363
III. Expenses					
Program Strategic Priority Area (SPA)**	\$18,617,276	\$20,000,000	\$20,000,000	\$18,000,000	\$18,000,000
<i>Subtotal for Direct Services</i>	\$18,617,276	\$20,000,000	\$20,000,000	\$18,000,000	\$18,000,000
Program Services Support	\$1,357,294	\$1,398,013	\$1,439,953	\$1,483,152	\$1,527,646
Community Engagement Support	\$524,663	\$540,403	\$556,615	\$573,313	\$590,513
Operations	\$2,476,400	\$2,550,692	\$2,627,213	\$2,706,029	\$2,787,210
QRIS	\$2,728,605	\$1,239,927			
<i>Subtotal Supportive Expenses</i>	\$7,086,963	\$5,729,035	\$4,623,781	\$4,762,494	\$4,905,369
Total Expenses	\$25,704,239	\$25,729,035	\$24,623,781	\$22,762,494	\$22,905,369
Excess of Revenues over (under) Expenses	(\$4,436,301)	(\$5,039,462)	(\$5,805,772)	(\$4,504,344)	(\$5,138,006)
IV. Ending Fund Balance*	\$56,618,446	\$51,578,984	\$45,773,212	\$41,268,869	\$36,130,863

Notes

*Fund balance does not include the held 1 year funding of \$22M which was taken out of total in FY 2016/17

**FY 2017/18 the Program Strategic Priority Area is budgeted for \$22M.

\$18,617,276	Contracted Services
150,000	Reach Out & Read
1,232,724	QRIS
\$20,000,000	Total

Increase of expenditures of 3% annually Operations and support



(909) 386-7706

www.first5sanbernardino.org

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