



**OPERATING BUDGET
FY 2021-22**

	Operating Fund	Community Investment Loan Fund	Total Governmental Funds
REVENUES/INFLOWS			
Program revenues:			
Proposition 10 apportionment	\$ 5,740,875	\$ -	\$ 5,740,875
VCOE - First 5 California IMPACT	50,000	-	50,000
Grants - Other	13,585	-	13,585
Loan repayments	-	116,280	116,280
Loan fees	-	13,000	13,000
Interest earnings	62,940	23,720	86,660
Other	-	-	-
Total revenues/inflows	<u>5,867,400</u>	<u>153,000</u>	<u>6,020,400</u>
EXPENDITURES/OUTFLOWS			
Program expenditures:			
Neighborhoods for Learning (NfL)	3,190,000	-	3,190,000
Program and Systems Integration	1,415,000	-	1,415,000
Countywide Linkage to Resources & Early Intervention	375,000	-	375,000
Countywide Preschool Efforts	55,000	-	55,000
Challenge Grants	400,000	-	400,000
Results-Based Accountability	300,000	-	300,000
Community Investment Loan Fund -			
Implementation	-	35,000	35,000
Loan Disbursements	-	650,000	650,000
Administration*	390,000	-	390,000
Total expenditures/outflows	<u>6,125,000</u>	<u>685,000</u>	<u>6,810,000</u>
Excess (deficiency) of revenues/inflows over (under) expenditures/outflows	<u>(257,600)</u>	<u>(532,000)</u>	<u>(789,600)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	(257,600)	(532,000)	(789,600)
Fund balance, beginning of year - forecasted	<u>13,986,270</u>	<u>709,110</u>	<u>14,695,380</u>
Fund balance, end of year - forecasted	<u>\$ 13,728,670</u>	<u>\$ 177,110</u>	<u>\$ 13,905,780</u>

*Projected Administrative Percent 5.7%



**OPERATING BUDGET
 FY 2020-21**

	Operating Fund	Community Investment Loan Fund	Total Governmental Funds
REVENUES/INFLOWS			
Program revenues:			
Proposition 10 apportionment	\$ 5,234,075	\$ -	\$ 5,234,075
First 5 California IMPACT	363,570	-	363,570
Pritzker Children's Initiative	6,800	-	6,800
Grants - Other	16,670	-	16,670
Loan repayments	-	123,320	123,320
Loan fees	-	10,000	10,000
Interest earnings	202,855	44,690	247,545
Other	32,500	-	32,500
Total revenues/inflows	<u>5,856,470</u>	<u>178,010</u>	<u>6,034,480</u>
EXPENDITURES/OUTFLOWS			
Program expenditures:			
Neighborhoods for Learning (NFL)	3,350,000	-	3,350,000
Countywide Preschool Spaces	1,440,000	-	1,440,000
Program and Systems Integration	1,467,615	-	1,467,615
Countywide Linkage to Resources & Early Intervention	365,000	-	365,000
Challenge Grants	400,000	-	400,000
Results-Based Accountability & Quality Assurance	297,000	-	297,000
Community Investment Loan Fund -			
Implementation	-	35,000	35,000
Loan Disbursements	-	500,000	500,000
Administration*	645,000	-	645,000
Equipment replacement	5,000	-	5,000
Total expenditures/outflows	<u>7,969,615</u>	<u>535,000</u>	<u>8,504,615</u>
Excess (deficiency) of revenues/inflows over (under) expenditures/outflows	<u>(2,113,145)</u>	<u>(356,990)</u>	<u>(2,470,135)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	8,445	-	8,445
Transfers out	-	(8,445)	(8,445)
Total other financing sources and uses	<u>8,445</u>	<u>(8,445)</u>	<u>-</u>
Change in fund balance	(2,104,700)	(365,435)	(2,470,135)
Fund balance, beginning of year - forecasted	<u>11,932,542</u>	<u>596,977</u>	<u>12,529,519</u>
Fund balance, end of year - forecasted	<u>\$ 9,827,842</u>	<u>\$ 231,542</u>	<u>\$ 10,059,384</u>

*Projected Administrative Percent 7.6%

**FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW,
RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2021-22**

EMPLOYEE COMPENSATION AND BENEFITS:

5000 - Regular Salaries & Wages

Projected salaries provide for advancement within the established salary ranges. Positions budgeted are as follows:

Program and Systems Integration: 6.99 regular FTEs plus 1.00 FTE for temporary project(s) - increased by 1.14 FTEs for proportional allocation of centralized admin support and decreased by 0.40 FTE based on grant budgets

Neighborhoods for Learning: 24.91 regular FTEs - new cost center added for in-house implementation as of FY21-22

Help Me Grow: 2.05 regular FTEs - increased by .30 FTE due to proportional allocation of centralized admin support

Results-Based Accountability: 0.96 regular FTE - increased by .21 FTE due to proportional allocation of centralized admin support

Administration: 2.34 regular FTEs - decreased by 1.56 FTEs due to re-allocation of centralized admin support to programmatic and evaluation activities

5005 - Overtime

1.5% of projected non-exempt salaries for Neighborhoods for Learning; 2.5% of projected non-exempt salaries for all other cost centers

5010 - Supplemental Payments

Auto allowance in lieu of mileage reimbursement for Executive Director - \$575/mo. - based on current County rate
Remote work allowance for employees working remotely - \$30/mo. for cell phone and \$30/mo. for utilities/internet

5015 - Retirement Contribution

Based on projected total salaries - employer contribution matches up to 7% of salaries

5020 - Social Security

Based on projected total salaries - 6.2%

5030 - Medicare

Based on projected total salaries - 1.45%

5040 - Group Insurance

Medical/Dental Insurance, estimated 15% increase for medical and dental in December 2021
Vision Insurance, estimated 15% increase in January 2022

5050 - State Unemployment Ins.

Calculated on projected payroll, budgeted at maximum rate of 6.2%

5060 - Worker's Compensation Ins.

Calculated on projected payroll, \$0.27/\$100 (clerical/in-office) \$0.36/\$100 (field); estimated \$.55/\$100 (NFL) - includes projected 10% increase

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BUDGET ASSUMPTIONS
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FY 2021-22**

SERVICES AND SUPPLIES:

6000 - Accounting and Audit Services

MIP Licensing, Support, & Maintenance¹, estimated 5% increase from prior year; MIP Cloud \$300 per mo.

CPA Consultant¹ (40 hrs. @ \$125 per hr. + \$500 expenses)

Audit fee² (\$18,120 for financial & expanded audit)

Annual Payroll fees² (Paychex - \$500/mo. - includes estimated 5% increase for payroll processing and \$130 p/mo. to add electronic database for employee time reporting and supervisory approval)

Estimated Bank Fees¹ - estimated at \$230/mo., based on historical fees - no rate increase anticipated

FSA Administration fees² (estimated at \$275/mo. and annual fee of \$500)

6010 - Attorney Services^{1 & 2}

Projected on anticipated usage at \$254/hr., includes an estimated 5% increase from prior year

6020 - Professional & Special Services

Includes computer maintenance/support & off-site back up storage¹; phone support³; website hosting/maintenance/programming¹; temporary staffing services and consultants¹ (e.g., content based messaging/graphic design, parent leadership, resource development, evaluation, special projects); public/legal notices¹ - based on historical costs and estimated usage. For Program & Systems Integration, also includes the allocation for community capacity building/training efforts¹; for Evaluation also includes the contract for the data system¹; for HMG also includes ASQ subscriptions¹ & screening fees¹; and for Neighborhoods for Learning also includes Livescan/background clearances¹

6040 - Building Leases & Rentals

Office Lease³ - ~~3210~~ 1610 sq. ft. (\$2.00 per sq.ft. FSG) July-December 2021 (lease ends)

Office Lease³ - est. 1600 sq. ft. (\$2.30 per sq. ft. based on a max. increase of 15%) January-June 2022

Storage³ - 275 sq. ft. - Monthly Rate of \$275 - no rate increase

Rental of Neighborhoods for Learning Sites¹: Colonia area of Oxnard - est. \$2,650/yr.; Fillmore - est. \$4,160/yr.; Moorpark - est. \$55,000/yr.; Simi Valley - est. \$4,725/yr.; Harrington Elem. In Oxnard - est. \$4,400/yr.; Rio - est. \$18,700/yr.; Estimated 3% of total for rate increases

6045 - Utilities & Other Facility Costs¹

Proportional share of utilities and site maintenance for NfL sites: est. \$1,535 p/site/yr. for 2 sites in Ventura; est. \$8,357p/yr. for Camarillo; est. \$12,000/yr. for Hueneme; est. \$9,100 for Conejo; est. \$3,600 for Rio; est. \$6,000 for Moorpark; Estimated 10% of total for rate increases

Janitorial services at appx. \$300p/mo. for est. 11 of the 13 NfL sites

Required maintenance & landscaping at the 2 Ventura NfL sites \$18,200

6050 - Telephone/Communication Charges

Estimated costs for telephone at \$200/mo.³; data services at \$90/mo. - adjusted for a 6% increase³

Cell phones¹ at \$55/mo. for 13 NfL sites; internet hotspots¹ at \$80/mo./per site for 13 NfL sites

Operating Cost Allocation Methodology:

¹ Direct cost(s) allocated to relevant cost center.

² Shared operating cost(s) allocated on the basis of budgeted full-time equivalents (FTEs) among all internal cost centers.

³ Partially shared operating costs allocated on the basis of budgeted full-time equivalents (FTEs) among internal cost centers intended to consume the service/cost.

**FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW,
RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2021-22**

6060 - Liability Insurance²

General Liability & Professional Liability for FY21-22 - base rate increase estimated at 10%

Directors and Officers/EPLI - FY21-22 forecast - base rate increase estimated at 5%

In addition to the projected increases to base rates, estimated \$20,000 increase for adding direct services and appx 22 employees for implementation of NfL. Abuse and molestation liability coverage may need to be acquired due to nature of services and/or sites that require this coverage.

6070 - Membership and Dues

State First 5 Association² - Base dues calculated at \$1.45 per birth based on 2018 births (9,025) plus additional \$2,500 in dues for Policy & Communications fund and \$2,500 for Help Me Grow California fund

Additional organizations (e.g. local chapter of GFOA, Chambers)^{1 & 2}

6080 - Supplies

Estimated costs for general office supplies^{1 & 2}, software¹, books and publications¹, initiative-related materials¹ (e.g., children's books, ASQ kits), and postage^{1 & 3} - based on historical usage and anticipated need

Estimated costs for NfL program supplies¹: consumable materials, activity kits, manipulatives, minor equipment, etc. for PACT, family support, and parent education - based on anticipated need

6120 - Printing & Copying^{1 & 3}

Estimated costs for copy and printing/collateral charges - based on historical usage and anticipated need.

6130 - Minor Equipment^{1 & 3}

Estimated costs for computers and peripherals, office equipment and furniture - based on anticipated need and replacement factors.

6150 - Meeting Costs

Estimated costs for Zoom subscription(s)³, room rental¹, and other meeting costs¹ based on anticipated usage for Commission & Committee meetings, parent leadership, parent education, community convenings, etc. For NfLs, also includes specialized online platforms¹ for hosting classes.

6165 - Travel¹

Mileage - IRS mileage rate of \$0.56 - based on historical usage and anticipated need

Estimated costs for travel to meetings, conferences and seminars - based on historical usage and anticipated need

6175 - Education & Training¹

Estimated costs for staff development; registration fees to attend conferences and seminars - based on historical usage and anticipated need

7007 - Community Events & Sponsorships¹

For Program & Systems Integration - within the allocation for capacity building/training efforts, includes estimated costs related to supporting mission-related events/activities by partnering with community agencies - based on anticipated need

Operating Cost Allocation Methodology:

¹ Direct cost(s) allocated to relevant cost center.

² Shared operating cost(s) allocated on the basis of budgeted full-time equivalents (FTEs) among all internal cost centers.

³ Partially shared operating costs allocated on the basis of budgeted full-time equivalents (FTEs) among internal cost centers intended to consume the service/cost.

**First 5 Ventura County
Positions Budgeted
FY 2021-22**

	PROGRAM & SYSTEMS INTEGRATION	NEIGHBORHOODS FOR LEARNING (NfL)	HELP ME GROW	RESULTS- BASED ACCOUNTABILITY	ADMINISTRATION	TOTAL	FY20-21 COMPARISON
Regular Positions	FTE	FTE	FTE	FTE	FTE	FTE	FTE
(1) Executive Director ¹	0.65			0.10	0.25	1.00	1.00
(1) Director of Finance & Administration ³	0.20	0.40	0.05	0.05	0.30	1.00	1.00
(1) Director of HR & Operations ²	0.18	0.57	0.05	0.02	0.18	1.00	1.00
(1) Director of Program & Evaluation ¹	0.60			0.40		1.00	1.00
(1) Director of Neighborhoods for Learning		1.00				1.00	
(5) Program Manager ¹	3.35		0.70	0.20		4.25	4.25
(1) Operations Manager ¹	0.60				0.40	1.00	1.00
(1) NfL Program Manager		1.00				1.00	
(1) Human Resources Manager/Coordinator ²	0.18	0.57	0.05	0.02	0.18	1.00	
(3) NfL Administrator		3.00				3.00	
(2) Fiscal Administrator ³	0.40	0.80	0.10	0.10	0.60	2.00	1.00
(1) HMG Care Coordinator			1.00			1.00	1.00
(1) Office Coordinator ¹	0.65		0.05	0.05	0.25	1.00	1.00
(1) Administrative Assistant/Coordinator ²	0.18	0.57	0.05	0.02	0.18	1.00	
(3) Senior ECE Specialist		3.00				3.00	
(11) Specialist, e.g., ECE, Outreach, Care Coordination		11.00				11.00	
(3) NfL Office Assistants		3.00				3.00	
Subtotal Regular Positions	6.99	24.91	2.05	0.96	2.34	37.25	12.25
(1) Grant-funded/Temporary Positions *	1.00					1.00	1.40
Total Positions Budgeted	7.99	24.91	2.05	0.96	2.34	38.25	13.65

1- Allocated on basis of approximate time dedicated to cost center

2- Centralized admin staffing support - allocated on basis of FTEs, prior to distribution of centralized admin staffing

3- Centralized admin staffing support - allocated on basis of budget prior to distribution of centralized admin staffing

FTE = full time equivalent (2080 hours per year)

Budget Comparison Summary

Internal Cost Centers:	FY 2020-21	FY 2021-22	\$ Variance to FY 2020-21	% Variance to FY 2020-21
Program & Systems Integration*	\$ 1,111,000	\$ 1,315,000	\$ 204,000	18.4%
Help Me Grow	285,000	300,000	15,000	5.3%
Results-Based Accountability **	257,000	300,000	43,000	16.7%
Administration	645,000	390,000	(255,000)	-39.5%
Total	\$ 2,298,000	\$ 2,305,000	\$ 7,000	0.3%

* *excludes grant-funded and one-time cost line items*

** *excludes one-time carryover funds*

**PROGRAM & SYSTEMS INTEGRATION
BUDGET
FY 2021-22**

<u>Acct. #</u>	<u>Salaries and Benefits</u>	<u>PROPOSED BUDGET</u>
5000	Regular Salaries	\$ 670,200
5005	Overtime	5,500
5010	Supplemental Payments	11,000
5015	Retirement Contribution	47,800
5020	FICA Contribution	42,000
5030	Medicare Contribution	10,100
5040	Group Insurance	181,600
5050	State Unemployment Ins.	3,900
5060	Worker's Comp Ins.	2,900
	Subtotal Salaries and Benefits	975,000
	 <u>Services and Supplies</u>	
6000	Accounting and Audit Services	9,000
6010	Attorney Services	7,500
6020	Professional & Special Services	100,000
6040	Building Leases & Rentals	27,000
6050	Telephone & Communication	3,000
6060	Liability Insurance Premiums	7,500
6070	Membership and Dues	5,500
6080	Supplies	18,000
6120	Printing & Copying	14,400
6130	Minor Equipment	7,500
6150	Meeting Costs	5,300
6160	Travel	23,100
6170	Education & Training	12,200
	Community Capacity Building & Training Activities	100,000
	Subtotal Services and Supplies	340,000
	 BUDGET	 1,315,000
	 Grant-funded and one item costs:	
	NfL Quality Support - IMPACT grant	50,000
	Child Care Management Software Pilot	50,000
	 GRAND TOTAL BUDGET	 <u>\$ 1,415,000</u>

**NEIGHBORHOODS FOR LEARNING
BUDGET
FY 2021-22**

<u>Acct. #</u>		<u>PROPOSED BUDGET</u>
	<u>Salaries and Benefits</u>	
5000	Regular Salaries	\$ 1,377,100
5005	Overtime	13,600
5010	Supplemental Payments	18,000
5015	Retirement Contribution	97,400
5020	FICA Contribution	87,400
5030	Medicare Contribution	20,500
5040	Group Insurance	583,000
5050	State Unemployment Ins./Em	12,700
5060	Worker's Comp Ins.	10,300
	Subtotal Salaries and Benefits	2,220,000
	<u>Services and Supplies</u>	
6000	Accounting and Audit Services	18,700
6010	Attorney Services	20,300
6020	Professional & Special Services	95,800
6040	Building Leases & Rentals	91,800
6045	Utilities & Other Facility Costs	108,000
6050	Telephone & Communication	21,000
6060	Liability Insurance Premiums	24,000
6070	Membership and Dues	12,400
6080	Supplies	91,300
6120	Printing & Copying	11,750
6130	Minor Equipment	36,000
6150	Meeting Costs	3,450
6165	Travel	31,050
6175	Education & Training	9,450
	Subtotal Services and Supplies	575,000
8015	MICOP - Contracted Services for Mixteco Families	250,000
	TOTAL BUDGET	<u>\$ 3,045,000</u>

**HELP ME GROW
BUDGET
FY 2021-22**

	<u>PROPOSED BUDGET</u>
Staffing	\$ 200,000
Operating Expenses	<u>100,000</u>
TOTAL BUDGET	<u>\$ 300,000</u>

** Note: increased budget by \$750 for an even \$300,000 from the allocation of \$299,250 approved in February 2021.*

**RESULTS-BASED ACCOUNTABILITY
BUDGET
FY 2021-22**

	PROPOSED BUDGET
Staffing	\$ 150,000
Operating Expenses	<u>15,000</u>
Subtotal Staffing and Operating Expenses	165,000
Evaluation Data Program	85,000
Evaluation Services	<u>50,000</u>
Subtotal Services and Strategies	135,000
TOTAL BUDGET	<u>\$ 300,000</u>

**ADMINISTRATION
BUDGET
FY 2021-22**

<u>Acct. #</u>	<u>Salaries and Benefits</u>	<u>PROPOSED BUDGET</u>
5000	Regular Salaries	\$ 220,000
5005	Overtime	1,700
5010	Supplemental Payments	3,500
5015	Retirement Contribution	15,600
5020	FICA Contribution	13,700
5030	Medicare Contribution	3,400
5040	Group Insurance	54,500
5050	State Unemployment Ins.	1,500
5060	Worker's Comp Ins.	1,100
	Subtotal Salaries and Benefits	315,000
	 <u>Services and Supplies</u>	
6000	Accounting and Audit Services	15,200
6010	Attorney Services	3,300
6020	Professional & Special Services	18,300
6040	Building Leases & Rentals	8,100
6050	Telephone & Communication	1,200
6060	Liability Insurance Premiums	2,200
6070	Membership and Dues	1,600
6080	Supplies	4,500
6120	Printing & Copying	1,100
6130	Minor Equipment	3,000
6150	Meeting Costs	4,500
6160	Travel	7,000
6170	Education & Training	5,000
	Subtotal Services and Supplies	75,000
	 TOTAL BUDGET	 \$ 390,000