



**OPERATING BUDGET
FY 2022-23**

	Operating Fund	Community Investment Loan Fund	Total Governmental Funds
REVENUES/INFLOWS			
Program revenues:			
Proposition 10 apportionment	\$ 5,825,000	\$ -	\$ 5,825,000
VCOE - First 5 California IMPACT	50,000	-	50,000
Grants - Other	-	-	-
Loan repayments	-	225,000	225,000
Loan fees	-	13,000	13,000
Interest earnings	42,000	33,800	75,800
Other	-	-	-
Total revenues/inflows	<u>5,917,000</u>	<u>271,800</u>	<u>6,188,800</u>
EXPENDITURES/OUTFLOWS			
Program expenditures:			
Neighborhoods for Learning (NfL)	3,265,000	-	3,265,000
Program and Systems Integration	1,466,800	-	1,466,800
Countywide Linkage to Resources & Early Intervention	390,000	-	390,000
Challenge Grants	400,000	-	400,000
Results-Based Accountability	295,000	-	295,000
Community Investment Loan Fund - Implementation	-	35,000	35,000
Loan Disbursements	-	650,000	650,000
Administration*	407,000	-	407,000
Total expenditures/outflows	<u>6,223,800</u>	<u>685,000</u>	<u>6,908,800</u>
Excess (deficiency) of revenues/inflows over (under) expenditures/outflows	<u>(306,800)</u>	<u>(413,200)</u>	<u>(720,000)</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	(306,800)	(413,200)	(720,000)
Fund balance, beginning of year - forecasted	<u>17,007,300</u>	<u>765,320</u>	<u>17,772,620</u>
Fund balance, end of year - forecasted	<u>\$ 16,700,500</u>	<u>\$ 352,120</u>	<u>\$ 17,052,620</u>

*Projected Administrative Percent 5.9%



**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%

**FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW,
RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2022-23**

EMPLOYEE COMPENSATION AND BENEFITS:

5000 - Regular Salaries & Wages

See attached staffing pattern for detail on position classifications and allocations to cost centers. Projected salaries provide for advancement within the established salary ranges. Also includes 3% cost-of-living adjustment to address inflation and to address recruitment challenges. Overall positions budgeted in full-time equivalents (FTEs) are as follows:

Program and Systems Integration: 6.99 regular FTEs plus 1.00 FTE for temporary project(s) - no change

Neighborhoods for Learning: 24.91 regular FTEs - no change in overall FTEs

Help Me Grow: 2.05 regular FTEs - no change

Results-Based Accountability: 0.96 regular FTE - no change

Administration: 2.34 regular FTEs - no change

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 of 5% plus additional 1:1 match up to 5%, for a total of up to 10% of salaries (increased from a total of up to 7%)

5020 - Social Security

Based on projected total salaries - 6.2%

5030 - Medicare

Based on projected total salaries - 1.45%

5040 - Health Insurance

Medical/Dental Insurance, estimated 15% increase for medical and dental in December 2022
Vision Insurance, estimated 15% increase in January 2023

5045 - Life Insurance/Accidental D&D

Life and Accidental Death & Dismemberment (D&D) Insurance at 150% of salary - \$0.139/\$1,000

5050/5055 - State Unemployment Ins./Employment Training Tax (ETT)

Calculated on projected payroll, budgeted at maximum rate of 6.2% and CA Employment Training Tax at 0.1% on first \$7,000 in earnings

5060 - Worker's Compensation Ins.

Calculated on projected payroll, \$0.25/\$100 (clerical/in-office) \$0.35/\$100 (field) - includes projected 10% increase

**FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW,
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FY 2022-23**

SERVICES AND SUPPLIES:

6000 - Accounting and Audit Services

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

Annual Payroll fees² (Paychex - avg. \$690/mo. - includes estimated 5% increase for payroll processing & W-2 preparation and \$170 p/mo. for employee time reporting database)

FSA Administration fees² (projected at \$275/mo. for maximum enrollment and annual fee of \$500)

COBRA processing fees² (\$25/mo.)

Estimated Bank Fees¹ - estimated at \$240/mo., based on historical fees and an estimated 5% rate increase

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

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

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 and Parent as Teachers® curriculum subscriptions¹.

6040 - Building Leases & Rentals

Office Lease³ - 1610 sq. ft. (\$2.11 per sq.ft. FSG) July-December 2022 (lease ends)

Office Lease³ - est. 1600 sq. ft. (\$2.43 per sq. ft. based on a max. increase of 15%) January-June 2023

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

Rental of Neighborhoods for Learning Sites¹: Fillmore - \$360/mo.; Moorpark - \$1,077/mo.; Rio - \$1,526/mo.; Plus estimated 8% of total for rate increases (based on est. CPI). *Note: Sites in Thousand Oaks, Ocean View, Nyeland Acres, Santa Paula, and Ojai are provided at no cost.*

6045 - Utilities & Other Facility Costs¹

Proportional share of utilities and site maintenance for NfL sites: est. \$303 p/site/mo. for 2 sites in Ventura; 1,020/mo. for Camarillo; \$500/mo. for Harrington Elem. In Oxnard; \$500/mo. for Hueneme; \$512/mo. for Rio; \$2,000 for Moorpark; \$486/mo. for Simi Valley; Plus estimated 8% of total for rate increases (based on est. CPI)

Janitorial services at \$350p/mo. for Moorpark NfL and another 3 est. sites

6050 - Telephone/Communication Charges

Main Office: Estimated costs for telephone at \$100/mo.³ - decreased from \$200/mo. for reduced lines; internet service at \$100/mo. - adjusted for a 10% increase³; Cell phone service¹ at \$35/mo for 9 staff (cost equivalent to Supplemental Payment); Centralized call line at \$13/mo.¹ and secure fax service @\$15/mo.¹ for HMG

NfLs: Cell phone (including internet hotspot) service¹ at \$35/mo. for 22 staff (each cell phone supports internet access for 1 computer - hard-wired internet is not an option at any site); For the Oxnard region: internet hotspots¹ at \$50/mo./per site for 7 staff (cell phone carrier's internet not sufficient in Oxnard area); Office @ Hand (phone tree/forwarding service) \$50/mo.

Operating Cost (Services and Supplies) Allocation Methodology:

See page 3

**FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW,
RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2022-23**

6060 - Liability Insurance

General Liability, Property, and Professional Liability² - \$9,700 includes estimated rate increase of 10%
Directors & Officers/Employment Practices Liability Ins. (EPLI)² - \$43,300 includes estimated rate increase of 10%
Abuse and Molestation Liability coverage for NFL services¹ - \$11,500 includes estimated rate increase of 10%

6070 - Membership and Dues

State First 5 Association² - Base dues calculated at estimated \$1.40 per birth based on 2019 births (8,829) plus additional \$3,500 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 online meeting platforms^{1 & 3}, room rental^{1 & 2}, and other meeting costs^{1 & 2} based on anticipated usage for Commission & Committee meetings, parent leadership, parent education, community convenings, etc.

6165 - Travel¹

Mileage - IRS mileage rate of 58.5 cents - based on historical usage and anticipated need
Estimated costs for travel to meetings, conferences and seminars - based on 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 (Services and Supplies) 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 2022-23**

	PROGRAM & SYSTEMS INTEGRATION	NEIGHBORHOODS FOR LEARNING	HELP ME GROW	RESULTS- BASED ACCOUNTABILITY	ADMINISTRATION	TOTAL	FY21-22 COMPARISON
	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Regular Positions							
(1) Executive Director ¹	0.65			0.10	0.25	1.00	1.00
(1) Director of Program & Evaluation ¹	0.60			0.40		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) 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) Director of Neighborhoods for Learning		1.00				1.00	1.00
(1) NfL Program Manager		1.00				1.00	1.00
(3) NfL Administrator		3.00				3.00	3.00
(3) Senior ECFS Specialist		3.00				3.00	3.00
(12) Specialist, e.g., ECFS, Care Coordination		11.00 12.00				12.00	11.00
(2) Assistant/ <u>Aide, e.g., NfL, Administrative</u>		3.00 2.00				2.00	3.00
(1) Grant-funded/Temporary Positions *	1.00					1.00	1.00
(6) <u>Centralized Admin Positions (see below)</u>						6.00	6.00
Total Positions Budgeted	6.85	22.00	1.75	0.75	0.90	38.25	38.25
	18%	57%	5%	2%			
Centralized Admin Staffing Support:							
(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
(2) Fiscal Administrator ³	0.40	0.80	0.10	0.10	0.60	2.00	2.00
(1) Human Resources Manager/Coordinator ²	0.18	0.57	0.05	0.02	0.18	1.00	1.00
(1) Administrative Assistant/Coordinator ²	0.18	0.57	0.05	0.02	0.18	1.00	1.00
Subtotal Centralized Admin Positions	1.14	2.91	0.30	0.21	1.44		
Total Allocated FTEs	7.99	24.91	2.05	0.96	2.34	38.25	38.25

Thus, **Shared Operating Costs** (shared services and supplies) are allocated as follows:

Allocation Percentage including NfL	21%	65%	5%	3%	6%	100%
Allocation Percentage, excluding NfL	60%		15%	7%	18%	100%

Staffing Allocation Methodologies:

1- Allocated on basis of approximate time dedicated

Proportionately distributed to each program on the basis of standard allocation factors as follows:

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

	Approved Budget FY 2021-22	Forecasted in Financial Plan FY 2022-23	Proposed Budget FY 2022-23	\$ Variance to Financial Plan FY 2022-23	% Variance to Financial Plan FY 2022-23
Internal Cost Centers:					
Neighborhoods for Learning	\$ 3,045,000	\$ 3,200,000	\$ 3,265,000	\$ 65,000	2.0%
Program & Systems Integration*	1,315,000	1,380,000	1,350,000	(30,000)	-2.2%
Help Me Grow	300,000	315,000	315,000	-	0.0%
Results-Based Accountability	300,000	315,000	295,000	(20,000)	-6.3%
Administration	390,000	410,000	407,000	(3,000)	-0.7%
Total	\$ 5,350,000	\$ 5,620,000	\$ 5,632,000	\$ 12,000	0.2%

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

**PROGRAM & SYSTEMS INTEGRATION
BUDGET
FY 2022-23**

<u>Acct. #</u>	<u>Salaries and Benefits</u>	<u>PROPOSED BUDGET</u>
5000	Regular Salaries	\$ 705,000
5005	Overtime	4,500
5010	Supplemental Payments	8,400
5015	Retirement Contribution	70,900
5020	FICA Contribution	43,800
5030	Medicare Contribution	10,600
5040	Group Insurance	150,900
5045	Life Insurance/Accidental D&D	1,900
5050	State Unemployment Ins./ETT	3,900
5060	Worker's Comp Ins.	2,600
	Subtotal Salaries and Benefits	1,002,500
	 <u>Services and Supplies</u>	
6000	Accounting and Audit Services	9,400
6010	Attorney Services	7,900
6020	Professional & Special Services	100,000
6040	Building Leases & Rentals	28,300
6050	Telephone & Communication	3,300
6060	Liability Insurance Premiums	11,600
6070	Membership and Dues	5,800
6080	Supplies	15,700
6120	Printing & Copying	14,400
6130	Minor Equipment	9,800
6150	Meeting Costs	6,000
6160	Travel	23,100
6170	Education & Training	12,200
	Community Capacity Building & Training Activities	100,000
	Subtotal Services and Supplies	347,500
	 BUDGET	 1,350,000
	 Grant-funded and one-time costs:	
	NfL Quality Support - IMPACT grant	50,000
	Child Care Management Software Pilot	66,800
	 GRAND TOTAL BUDGET	 <u>\$ 1,466,800</u>

**NEIGHBORHOODS FOR LEARNING
BUDGET
FY 2022-23**

<u>Acct. #</u>		<u>PROPOSED BUDGET</u>
	<u>Salaries and Benefits</u>	
5000	Regular Salaries	\$ 1,574,500
5005	Overtime	16,200
5010	Supplemental Payments	3,000
5015	Retirement Contribution	159,100
5020	FICA Contribution	98,800
5030	Medicare Contribution	23,100
5040	Group Insurance	591,600
5045	Life Insurance/Accidental D&D	4,000
5050	State Unemployment Ins./ETT	13,600
5060	Worker's Comp Ins.	6,100
	Subtotal Salaries and Benefits	2,490,000
	<u>Services and Supplies</u>	
6000	Accounting and Audit Services	19,900
6010	Attorney Services	16,200
6020	Professional & Special Services	87,900
6040	Building Leases & Rentals	38,600
6045	Utilities & Other Facility Costs	91,000
6050	Telephone & Communication	15,450
6060	Liability Insurance Premiums	47,000
6070	Membership and Dues	12,400
6080	Supplies	91,300
6120	Printing & Copying	11,750
6130	Minor Equipment	36,000
6150	Meeting Costs	7,000
6165	Travel	31,050
6175	Education & Training	19,450
	Subtotal Services and Supplies	525,000
8015	MICOP - Contracted Services for Mixteco Families	250,000
	TOTAL BUDGET	<u>\$ 3,265,000</u>

**HELP ME GROW
BUDGET
FY 2022-23**

	PROPOSED BUDGET
Staffing	\$ 210,000
Operating Expenses	<u>105,000</u>
TOTAL BUDGET	<u>\$ 315,000</u>

**RESULTS-BASED ACCOUNTABILITY
BUDGET
FY 2022-23**

	PROPOSED BUDGET
Staffing	\$ 148,000
Operating Expenses	<u>22,000</u>
Subtotal Staffing and Operating Expenses	170,000
Evaluation Data Program	65,000
Evaluation Services	<u>60,000</u>
Subtotal Services and Strategies	<u>125,000</u>
TOTAL BUDGET	<u>\$ 295,000</u>

**ADMINISTRATION
BUDGET
FY 2022-23**

<u>Acct. #</u>	<u>Salaries and Benefits</u>	<u>PROPOSED BUDGET</u>
5000	Regular Salaries	\$ 228,000
5005	Overtime	1,700
5010	Supplemental Payments	3,100
5015	Retirement Contribution	22,900
5020	FICA Contribution	14,100
5030	Medicare Contribution	3,500
5040	Group Insurance	58,500
5045	Life Insurance/Accidental D&D	600
5050	State Unemployment Ins./ETT	1,500
5060	Worker's Comp Ins.	1,100
	Subtotal Salaries and Benefits	335,000
	 <u>Services and Supplies</u>	
6000	Accounting and Audit Services	15,800
6010	Attorney Services	3,500
6020	Professional & Special Services	17,000
6040	Building Leases & Rentals	8,500
6050	Telephone & Communication	1,000
6060	Liability Insurance Premiums	3,500
6070	Membership and Dues	1,600
6080	Supplies	3,000
6120	Printing & Copying	1,100
6130	Minor Equipment	3,000
6150	Meeting Costs	2,000
6160	Travel	7,000
6170	Education & Training	5,000
	Subtotal Services and Supplies	72,000
	 TOTAL BUDGET	 \$ 407,000